

Open Budget Survey 2021

Questionnaire

Morocco

May 2022

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:

FY 2021

Source:

Le site du Ministère des Finances au Maroc

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année fiscale 2021

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 19/10/2020 et le PBS a été publié le 02/10/2020 donc cela est hors délai selon la méthodologie OBI.

<https://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

<https://www.finances.gov.ma/Publication/db/2021/Discours%20Parlement%20PLF2021%20V%2019.10.2020%2014%20h%2020fr.pdf>

https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: L'information trouvée sur le site <https://lecollimateur.ma/28158> indique également que le PBS a été publié le 02/10/2020.

Government Reviewer

Opinion: Agree

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 de l'Economie, des Finances et de la Réforme de l'administration 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 2 octobre 2020. Le lien de consultation du document est le suivant :
<http://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
02/10/2020

Source:
<https://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: la source indiquée ne donne pas la date de publication. Celle ci est donnée par le site <https://lecollimateur.ma/28158>

Government Reviewer

Opinion: Agree

Comments: Le PBS est mis à la disposition du public le 02/10/2020. Le lien de consultation du document est le suivant :
<http://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.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 vérifié par javascript et avec d'autre site ressources.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le PBS est mis à la disposition du public le 02/10/2020. Le lien de consultation du document est le suivant :
<http://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.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/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

Source:

<https://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le PBS est publié sous le lien : <http://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.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, Word (.doc/.docx) or HTML 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 publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Les documents sont en format PDF.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le document est sous 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: Agree

Comments: Le PBS est produit et est publié sous le lien :

<http://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.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 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

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 2021 (RAPPORT PREALABLE AU BUDGET)

Source:

projet de Loi de finance pour l'année budgétaire 2021 (RAPPORT PREALABLE AU BUDGET)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Projet de Loi de finances pour l'année budgétaire 2021 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: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Il existe une version citoyenne du projet de budget, mais pas du Rapport préalable au budget.

Une version citoyenne DE PROJET DE LOI uniquement a été élaboré et rendu public.

Le version citoyenne est intitulée : Guide du citoyen pour consulter le Projet de Loi de Finance et ses dispositions pour l'année 2021 mis à la disposition sur le site su ministère 27/11/2020

https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il existe un Budget Citoyen de la Loi de Finances 2021 et un Budget Citoyen du projet de Loi de Finances 2021, mais pas un Budget Citoyen 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 est assez simple et 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:

FY 2021

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année fiscale 2021

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

19/10/2020

Source:

Le PLF 2019 a été déposé le 19 Octobre 2020 au Parlement et présenté à la même date par le ministre des finances

Comment:

Voir la note de présentation ici : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Peer Reviewer

Opinion: Agree

Comments: Il y a une erreur dans la source. Il s'agit du PLF 2021 et non du PLF 2019.

Government Reviewer

Opinion: Agree

Comments: Le PBE est déposé au Parlement le 19/10/2020

IBP Comment

Le commentaire de l'examineur pair est bien noté- le PLF est bien celui de 2021.

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 PBE est mis à la disposition du public le même jour de son dépôt au Parlement, à savoir le 19/10/2020

Comment:

https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Peer Reviewer

Opinion: Agree

Comments: <https://www.boursenews.ma/article/maroc/parlement-presentation-du-plf-2021-le-19-octobre-en-seance-conjointe>

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 119/10/2020

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 2020 should be entered as 05/09/2020. 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:

19/10/2020

Source:

Le PBE est mis à la disposition du public le même jour de son dépôt au Parlement, à savoir le 19-10-2020

https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

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 119/10/2020

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 date de publication du PBE est mentionnée dans le site du Ministère de l'Économie et des Finances. La seule source de publication du projet de la loi de finance 2021 est la source officielle du ministre de l'économie et de finance.

Source:

<https://www.finances.gov.ma/fr/Pages/publications.aspx>

Comment:

En outre, selon une vérification par javascript, la date de dernière modification de la page qui héberge le PBE est bien le 19 octobre 2020.

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Peer Reviewer

Opinion: Agree

Comments: Les media font également référence à la date du 19 octobre 2020. Selon la loi organique des finances, le PLF doit être déposé au Parlement avant le 20 octobre de chaque année. Il est examiné et voté dans un délai de 58 jours.

Government Reviewer

Opinion: Agree

Comments: La date de publication du PBE est mentionnée dans le site du Ministère de l'Economie, des Finances et de la Réforme de l'administration. Voir le lien suivant pour le PLF 2021: https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

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/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Source:

<https://www.finances.gov.ma/fr/Pages/publications.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le lien pour le projet de loi de finances 2021 est le suivant : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_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, Word (.doc/.docx) and HTML 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 publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Le PBE est publié sous le format pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Le PBE est publié sous le format pdf mais les données numériques contenues dans le PBE sont disponibles dans un format lisible par machine

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que les données numériques dans les fichiers PDF ne sont pas considérées comme lisibles par machine, la réponse existante de "c" est maintenue.

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 2020-21, 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° 65-20 pour l'année budgétaire 2021

Source:

Projet de Loi de Finances N° 65-20 pour l'année budgétaire 2021

Comment:

https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

<https://www.finances.gov.ma/Publication/db/2021/plf2021-adopte-parlement-fr.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le titre complet du PBE est : PROJET DE LOI DE FINANCES N° 65-20 POUR L'ANNEE BUDGETAIRE 2021

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: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Une version simplifiée a été produite et publiée dans le site du ministère.

https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf

Comment:

Le budget citoyen a été publié le 27 novembre 2020.

Peer Reviewer

Opinion: Agree

Comments: Il s'agit du Budget Citoyen du projet de Loi de Finances 2021

Government Reviewer

Opinion: Agree

Comments: Une version du budget citoyen pour le Projet de Loi de Finances 2021 existe et est publiée sur le site web du MEFRA sous le lien: http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.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:

FY 2021

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année fiscale 2021

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

18/12/2020

Source:

<https://www.boursenews.ma/article/maroc/la-loi-de-finances-2021-publiee-au-bulletin-officiel>

<https://www.finances.gov.ma/fr/Pages/detail-actualite.aspx?fiche=5195#:~:text=chambre%20du%20parlement-Approbation%20de%20la%20premi%C3%A8re%20partie%20du%20PLF%202021%20par%20la,parlement%20%3A%2013%2F11%2F2020>

Le Projet de loi de finances pour l'année 2019 a été approuvé par le Parlement le 18 décembre 2020

<https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le Projet de loi de finances pour l'année 2021 a été approuvé par le Parlement le 18 décembre 2020 .

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:

La LF a été approuvée par le Parlement le 18 décembre 2020, et Publié au journal officiel le 18 décembre 2020.
<https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La LF a été approuvée par le Parlement le 18 décembre 2020, et a été publiée au bulletin officiel sur le site du SGG et sur le site web du Ministère de l'Economie, des Finances et de la Réforme de l'administration à la même date. Lien du budget approuvé:
<https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf> http://www.sgg.gov.ma/Portals/0/BO/2020/BO_6944-bis_Fr.pdf?ver=2020-12-18-134113-393

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

20/12/2020

Source:

La date qui figure sur le bulletin officiel est le 18/12/2020, même si le site a été modifié le 20/12/2020
<https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La LF a été publiée sur le site web du Ministère de l'Economie, des Finances et de la Réforme de l'administration le 18/12/2020. Lien du budget approuvé: <https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf>

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 publiées avec la date de publication

Source:

<https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf>

Comment:

La vérification par Javascript confirme une date du 20 décembre 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La date de publication du EB est la date de sortie du Numéro du bulletin officiel 6944-bis au niveau de l'imprimerie officielle:

http://www.sgg.gov.ma/Portals/0/BO/2020/BO_6944-bis_Fr.pdf?ver=2020-12-18-134113-393

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/Publication/db/2021/lf2021.pdf>

Source:

<https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: le lien officiel est le suivant : http://www.sgg.gov.ma/Portals/0/BO/2020/BO_6944-bis_Fr.pdf?ver=2020-12-18-134113-393

Comments: le lien officiel est le suivant : http://www.sgg.gov.ma/Portals/0/BO/2020/BO_6944-bis_Fr.pdf?ver=2020-12-18-134113-393

IBP Comment

Le lien supplémentaire fourni par l'examineur du gouvernement est bien noté.

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, Word (.doc/.docx) and HTML 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 publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Le document est seulement disponible en pdf.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format
Comments: Le EB est publié sous le format pdf mais les données numériques contenues dans le EB sont disponibles dans un format lisible par machine

IBP Comment
Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que les données numériques dans les fichiers PDF ne sont pas considérées comme lisibles par machine, la réponse existante de "c" est maintenue.

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° 65-20 pour l'année budgétaire 2021

Source:

Loi de finances n° 65-20 pour l'année budgétaire 2021

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Loi de finances n° 65-20 pour l'année budgétaire 2021

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: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf

[http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

Comment:

Il y a deux versions du budget citoyen - une pour le Projet de loi de finances 2021, et une pour la Loi de finance 2021.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

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

[http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).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:

FY 2021

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année fiscale 2021

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

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 2020 should be entered as 05/09/2020. 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:

31/12/2020

Source:

[https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La date de publication du budget citoyen du projet du budget déposé au parlement est le : 28/10/2020

http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf La date de publication du budget citoyen du budget approuvé est le 31/12/2020 : [http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

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:

Comment:

En outre, selon une vérification par javascript, la date de dernière modification de la page qui héberge le budget citoyen est bien le 31 décembre 2020.

[https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

Peer Reviewer

Opinion: Agree

Comments: Correct. Voir aussi une référence publiée le 1er janvier 2021 <https://fr.le360.ma/economie/le-ministere-de-leconomie-publie-le-budget-citoyen-de-la-loi-de-finances-2021-document-230530>

Government Reviewer

Opinion: Agree

Comments: sur le site du MEFRA : La date de publication du budget citoyen du projet du budget déposé au parlement est le 28/11/2020 : http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf La date de publication du budget citoyen du budget approuvé est le 31/12/2020 : [http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

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/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

Source:

[https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le lien du budget citoyen du projet du budget déposé au parlement est le suivant : http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf Le lien du budget citoyen du budget approuvé est le suivant : [http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

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 2020 People's Guide" or "2021 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: Loi de Finances pour l'année budgétaire 2021

Source:
Budget Citoyen LF 2021

Comment:
[https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: '- Budget Citoyen 2021, guide du citoyen pour consulter le Projet de Loi de Finances et ses dispositions (pour le PLF) - Budget citoyen 2021, guide du citoyen pour consulter la Loi de Finances et ses dispositions (pour la LF)

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:
Loi de Finances pour l'année budgétaire 2021 (budget approuvé)

Source:
[https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Il existe deux documents du budget citoyen, l'un pour le plf 2021 et l'autre pour le budget approuvé comme cité précédemment :
http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf
[http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)
Comments: Il existe deux documents du budget citoyen, l'un pour le plf 2021 et l'autre pour le budget approuvé comme cité précédemment.

IBP Comment
Le commentaire de l'examineur du gouvernement est bien noté. Bien qu'il existe plusieurs budgets citoyens, celui qui est évalué dans la section 3 (questions 64-67) est la version simplifiée de la Loi de finances- car les lignes directrices pour cette question notent : « Si plus d'un budget citoyen est produit, veuillez répondre à cette question pour l'un d'eux. »

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:
FY 2020

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: L'année fiscale 2020

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:

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/TousBulletins?m=Loi%20de%20finances%20et%20Budget>

Comment:

Peer Reviewer
Opinion: Agree

Comments: Il y a à la fois des publications mensuelles et trimestrielles. Les publications mensuelles sont des bulletins statistiques qui sont appelés BULLETIN MENSUEL DE STATISTIQUES DES FINANCES PUBLIQUES <https://www.tgr.gov.ma/wps/wcm/connect/eb1b4d1a-1a52-4f98-a2eb-ad4ac0ad823f/BSFP+Avril+2021.pdf?MOD=AJPERES&ContentCache=NONE> Les rapports trimestriels sont très succincts, mais sont néanmoins dénommés "RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" <https://www.finances.gov.ma/Publication/db/2020/Ex%C3%A9cution%20LF%201er%20trimestre%202020.pdf>

Government Reviewer
Opinion: Agree

Comments: Les rapports en cours d'année sont publiés mensuellement pour l'exécution du budget "bulletins mensuels des finances publiques"; et trimestriellement pour "les bulletins statistiques de la dette". <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe>
http://www.finances.gov.ma/Publication/dtfe/2021/A%20propos%20de%20ce%20bulletin%202021Q1_VF.pdf

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 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

Le dernier bulletin publié pour 2020 est le bulletin mensuel des statistiques des finances publiques du mois de novembre 2020. Ce bulletin a été

publié fin décembre 2020

<https://www.tgr.gov.ma/wps/wcm/connect/aadd5fd5-ecf0-4272-b19f-244835af8cc6/BSFP+Novembre+2020.pdf?MOD=AJPERES&ContentCache=NONE>

Source:

Comment:

La date exacte n'est pas mentionnée, mais on peut consulter les dates de création dans les fichiers PDF

Peer Reviewer

Opinion: Agree

Comments: NA Les rapports sont généralement publiés dans les 15 jours après la fin de la période, comme en attestent les sites suivants <https://www.mapbusiness.ma> › a-la-une du Jul 18, 2020 cite le Bulletin mensuel de statistiques des finances publiques – Novembre 2020 <http://lof.finances.gov.ma> du Dec 15, 2020 cite le Bulletin mensuel de statistiques des finances publiques – Novembre 2020 <https://ledesk.ma> de Oct 15, 2020 cite le bulletin mensuel de statistiques des finances publiques (BMSFP) de septembre 2020 <https://lesecro.ma> du Sep 16, 2020 cite le bulletin mensuel de statistiques des finances publiques (BMSFP). <https://fr.le360.ma> de Sep 12, 2020 cite le bulletin mensuel de statistiques des finances publiques (BMSFP) d'août 2020

Government Reviewer

Opinion: Agree

Comments: Les RCA sont publiés mensuellement et ce moins de 20 jours après la fin de chaque mois. Ils renseignent sur l'exécution mensuelle du budget de l'Etat et l'évolution trimestrielle de la dette conformément à la norme spéciale de diffusion des données (NSDD) du FMI Le dernier bulletin publié en 2020 est celui de novembre 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe> Pour la dette, le dernier bulletin trimestriel publié est celui de décembre 2020 : http://www.finances.gov.ma/Publication/dtfe/2021/BULLETIN_DPUBLIQUE_FR.pdf

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:

Les bulletins sont publiés mensuellement dans le site de la Trésorerie générale du royaume. <https://www.tgr.gov.ma/wps/portal/TousBulletins?m=Loi%20de%20finances%20et%20Budget>

Source:

Comment:

On peut consulter également les dates de création dans les fichiers PDF

Peer Reviewer

Opinion: I choose not to review this question

Comments: Les BSFP ne sont pas publiés à des dates fixes, mais généralement dans les 15 jours après la fin de la période, mis à part celui du mois d'août à cause des vacances annuelles. Il est difficile de déterminer la date exacte de publication, car tous les bulletins sont sur la même page web.

Government Reviewer

Opinion: Agree

Comments: Les RCA sont publiés mensuellement dans le site de la Trésorerie Générale du Royaume et ce moins de 20 jours après la fin du mois pour l'exécution du budget et trimestriellement pour la dette sur le site du MEFRA. <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe> http://www.finances.gov.ma/Publication/dtfe/2021/A%20propos%20de%20ce%20bulletin%202021Q1_VF.pdf

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:

Novembre 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/aadd5fd5-ecf0-4272-b19f-244835af8cc6/BSFP+Novembre+2020.pdf?MOD=AJPERES&ContentCache=NONE>

Source:

Octobre 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/4a3256ee-ac6c-4ff0-b97b-afc5bc44d490/BSFP+Octobre+2020.pdf?MOD=AJPERES&ContentCache=NONE>

Septembre 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/eb0521dc-4e5c-4b93-af28-785dfcd7c6dd/BSFP+Septembre+2020.pdf?MOD=AJPERES&ContentCache=NONE>

Août 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/11d96065-d13f-4d3d-829f-ef71c29ca1b9/BSFP+Ao%C3%BBt+2020.pdf?MOD=AJPERES&ContentCache=NONE>

Juillet 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/24dcecbd-469f-4b2e-86b6-1d8b8cef351b/BSFP+Juillet+2020.pdf?MOD=AJPERES&ContentCache=NONE>

Juin 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/f8258801-cdc1-4c30-beec-a07222aaf05a/BSFP+Juin+2020.pdf?MOD=AJPERES&ContentCache=NONE>

Mai 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/81ce2e16-da24-4e79-885c-d3039da6ddfe/BSFP+Mai+2020.pdf?MOD=AJPERES&ContentCache=NONE>

Avril 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/bbeb91ea-b0b5-4a76-a696-06ec37914b3e/BSFP+Avril+2020.pdf?MOD=AJPERES&ContentCache=NONE>

Mars 2020 : https://www.tgr.gov.ma/wps/wcm/connect/8cff7503-b44f-4752-87df-47fd62eeba94/BSFP+Mars+2020_2.pdf?MOD=AJPERES&ContentCache=NONE

Février 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/d5fef118-e1a0-4518-be9a-1c0f18c5ef68/BSFP+F%C3%A9vrier+2020.pdf?MOD=AJPERES&ContentCache=NONE>

Janvier 2020 : <https://www.tgr.gov.ma/wps/wcm/connect/3b912679-363d-4dbc-8afe-61f7405c3bc3/BSFP+Janvier+2020.pdf?MOD=AJPERES&ContentCache=NONE>

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/!ut/p/b1/vZTNdqJAEIwFzR4gobqb32VrAxGhR6ERYeNRYxz8x6AJPH00k1kkmcBiMk2t4Nziq1v3dCuZkIJAjAmyNFOZK9lues6X0zLf76ab63umT8x-oJsdRMH0TQA65N1B5AyJqqGLIL0I4IuHQIM_7sNbf4OgoR8u_ERJWfNPrqomE-LzElxfBWJg0r4GEJKm_j5qMXEF_Ev_VdASQqJkTRK3R5oFryv6IPi8g1dBU9JNCJ0jliE5KPxuv10o6UVmfGnXB0UoY1A0ao690p1Ha6M6EmwFHM_66HVIAfrVcSFC4JnPDqOAlgDBPESCTatAruqOPcH96Mw7IDKomi7bANI2UBNNtCQCvR8YUhh2yP5Xhrru_ga6TCCgsYoZ8x0MMZINJN809JQsn21vn-bbW7jFFiY6RoZFLCAaspSRNy8Mtu5Quzf-ISEnqOKq9EK37HNanirDI0fP3Rznu6I-P1SpyVarU-2rLk33tRNkZT4fzva8LBZDpqrda0h0iW7STTHPkjg710HpeenuZ0ZhTsLoUc2jZVKQHA43BXKsRWeweSj8-ePiyZ7s76uyJX7xlzTCXCi6KKG9Z2QD5nBO-MyGx_LyzT5wEAmULPSEfaq5nV-WM35bTrfjaotdG5BIBhJVNICXC6Rck-1QdoYeyAbibwe-uzMsTdU0FesGGKZJVNQ8Th99PqX1ZZzaxgEblsQSE0wu4fGGB_cef2z0E7EYxFrzSkErfgxAWOLPFSYWK_bgEQy8E6VDtIAimT7IB2hhbIBuJvB747pWCcQRMwEDKQvKGUZKuss02j_l_eX6zDu3Q5A8fSjt-KPe8fv_0xwsjXkYo/dl4/d5/L2dBISEvZ0FBIS9nQSEh/ Le lien vers les bulletins statistiques de la dette extérieure publique : <https://www.finances.gov.ma/Fr/Pages/publications-dette.aspx?fiche=2>

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, Word (.doc/.docx) and HTML 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 publicly available, therefore their machine readability cannot be assessed.

Answer:
c. No

Source:
Les RCA sont publiés sous le format pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Je ne comprends pas bien RCA. Je suppose qu'il s'agit des BSFP.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Les RCA sont publiés sous le format pdf mais les données numériques contenues dans les rapports sont disponibles dans un format lisible par machine

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Étant donné que les données numériques dans les fichiers PDF ne sont pas considérées comme lisibles par machine, la réponse existante de "c" est maintenue.

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:

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

Comment:

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:

Source:

Comment:

Peer Reviewer

Opinion:

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 2020."

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 mensuel de statistiques des finances publiques novembre 2020

Source:

Comment:

Le bulletin mensuel de statistiques des finances publiques octobre 2020
Le bulletin mensuel de statistiques des finances publiques septembre 2020
Le bulletin mensuel de statistiques des finances publiques août 2020
Le bulletin mensuel de statistiques des finances publiques juillet 2020
Le bulletin mensuel de statistiques des finances publiques juin 2020
Le bulletin mensuel de statistiques des finances publiques mai 2020
Le bulletin mensuel de statistiques des finances publiques avril 2020
Le bulletin mensuel de statistiques des finances publiques mars 2020
Le bulletin mensuel de statistiques des finances publiques février 2020
Le bulletin mensuel de statistiques des finances publiques janvier 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)

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:

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:

N/A

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 2020

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année fiscale 2020

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:

a. Six weeks or less after the midpoint

Source:

Le Rapport semestriel ne peut être considéré comme "Revue de milieu d'année" selon les critères de l'OBS

Comment:

Les rapports en cours d'année sont publiés mensuellement pour l'exécution du budget "bulletins des finances publiques"; et trimestriellement à travers le rapport trimestriel sur l'exécution de LF premier semestre 2020

<https://www.finances.gov.ma/Publication/db/2020/Ex%C3%A9cution%20LF%20%C3%A8me%20trimestre%202020.pdf>

Peer Reviewer

Opinion: Agree

Comments: Il n'y a pas de différence entre le Rapport semestriel et les rapports trimestriels pour 2020. En revanche il y a un véritable rapport sur l'exécution du budget à mi parcours en 2021

<https://www.finances.gov.ma/Publication/db/2020/ExecutionBudgetCadrageMacroTriennalPLF2022.pdf> Le score devrait donc s'améliorer lors de la prochaine évaluation.

Government Reviewer

Opinion: Disagree

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

Comments: En 2020, compte tenu du contexte inédit de la pandémie de la Covid-19, une Loi de Finances rectificative pour l'année 2020 a été préparée et mise en oeuvre. Cette Loi de finances rectificative a nécessité une révision de toutes les hypothèses fondamentales qui ont servi à élaborer la Loi de Finances initiale 2020 aussi bien sur le plan national qu'international ainsi que des équilibres budgétaires en termes de recettes et dépenses et présente les estimations actualisées de tous les agrégats macroéconomiques et budgétaires pour l'année 2020. Elle a été publiée au bulletin officiel sur le site du SGG et sur le site web du Ministère de l'Economie, des Finances et de la Réforme de l'administration le 27 juillet 2020 : https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf La note de présentation du Projet de Loi de Finances rectificative 2020 est consultable sous le lien : <https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf>

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Bien que le corps de la loi de finances rectificative lui-même ne soit pas considéré comme un MYR, étant donné qu'il ne présente pas de comparaisons directes entre les chiffres mis à jour pour l'ensemble de l'année 2020 et ceux du LFI du début de l'exercice 2020, la note de présentation du projet de loi répond à certaines exigences (veuillez consulter les questions 76 à 83). Cependant, il est également important soit qu'une note de présentation de la LFR soit publié chaque année (selon le site du ministère de l'Économie et des Finances, le LFR 2020 est le seul à avoir été produit au cours de la dernière décennie), soit qu'un document contenant des informations équivalentes soit publié à la place (comme le nouveau rapport cité par l'examineur pair), afin de s'assurer que cette information est continuellement accessible au public. La réponse est donc révisée de "d" à "a".

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

08/07/2020

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: Le 27 juillet 2020 https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf

IBP Comment

Veuillez voir le commentaire "IBP Staff" à la question MYR-2. Étant donné que la note de présentation est le document en cours d'évaluation, la réponse vide actuelle est révisée à « 08/07/2020 ».

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:

En utilisant une vérification par javascript de la dernière date de modification de sa page web

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: La date de publication Loi de Finances rectificative pour l'année 2020 est la date de sortie du Numero du bulletin officiel 6903-bis et de sa mise en ligne sur le site du MEFRA : https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf

Comments: La date de publication Loi de Finances rectificative pour l'année 2020 est la date de sortie du Numero du bulletin officiel 6903-bis et de sa mise en ligne sur le site du MEFRA : https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf

IBP Comment

Veuillez voir le commentaire "IBP Staff" à la question MYR-2. La réponse existante de "n/a" est révisée à "En utilisant une vérification par javascript de la dernière date de modification de sa page web".

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:

<https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf>

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Le corps de la Loi de Finances rectificative 2020 est consultable sous le lien :https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf La note de présentation du Projet de Loi de Finances rectificative 2020 est consultable sous le lien : <https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf>

Comments: Le corps de la Loi de Finances rectificative 2020 est consultable sous le lien :https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf La note de présentation du Projet de Loi de Finances rectificative 2020 est consultable sous le lien : <https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf>

IBP Comment

Veuillez voir le commentaire "IBP Staff" à la question MYR-2 ; la réponse vide actuelle est révisée à "<https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf>".

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, Word (.doc/.docx) and HTML 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 publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: la RMA 2020 est publiée sous le format pdf mais les données numériques sont disponibles dans un format lisible par machine

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Veuillez voir le commentaire "IBP Staff" à la question MYR-2 ; étant donnée que la Note de présentation pour le PLFR 2021 n'est disponible au public qu'en format PDF, la réponse est révisée de "d" à "c".

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:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: La RMA a été produite et rendue publique en 2020 :https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf
<https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. À la lumière du commentaire "IBP Staff" pour la question MYR-2, la réponse est révisée de "d" à "e".

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: La RMA a été produite et rendue publique en 2020 :https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf

<https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf>

Comments: La RMA a été produite et rendue publique en 2020 :https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf

<https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. À la lumière du commentaire "IBP Staff" pour la question MYR-2, la réponse est révisée de "Le Rapport semestriel ne peut être considéré comme "Revue de milieu d'année" car il ne répond pas aux exigences de l'OBS." à "n/a".

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 2019/20" or "Mid-Year Report on the 2020 National Budget."

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

Answer:

Note de Présentation : Projet de Loi de Finances Rectificative pour l'année budgétaire 2020

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: La RMA est représentée par le corps de la Loi de Finances rectificative 2020 : Loi de finances rectificative n° 35-20 pour l'année budgétaire 2020

Comments: La RMA est représentée par le corps de la Loi de Finances rectificative 2020 : Loi de finances rectificative n° 35-20 pour l'année budgétaire 2020

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. À la lumière du commentaire "IBP Staff" pour la question MYR-2, la réponse est révisée de "N/A" à "Note de Présentation : Projet de Loi de Finances Rectificative pour l'année budgétaire 2020".

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: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: La version pour les citoyens de la RMA est mise en ligne sur le site web du MEFRA sous le lien :

<https://www.finances.gov.ma/Publication/db/2020/BC%20LFR%202020%20VAr.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. À la lumière du commentaire "IBP Staff" à la question MYR-2, la réponse est révisée de « b » à « a ».

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 2019

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année fiscale 2019

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:

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.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Selon la loi marocaine, le PLR doit être déposé au Parlement, au plus tard, à la fin de la deuxième année budgétaire qui suit l'année d'exécution de loi de finances.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: Les rapports de la fin de l'année 2019 sont représentés par : '-Le rapport semestriel sur l'exécution de la Loi de Finances de l'année 2019 qui donne la situation d'exécution de la LF en termes de dépenses du budget général, des SEGMA et des CST à fin décembre 2019, en comparaison avec celles prévues par la LF ainsi que les recettes effectivement collectées, selon différentes catégories de recettes :

http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2èmeSem.pdf '-Le bulletin statistique de la dette extérieure publique (décembre 2019) et le bulletin statistique de la dette extérieure du Trésor (décembre 2019) qui présentent des informations détaillées se rapportant à la dette au terme de l'année 2019 : http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf
http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20TRESOR_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/A%20propos%20de%20ce%20bulletin%20Fin%202019_VF.pdf '- La note de conjoncture (février 2020) qui présente d'une manière détaillée la clôture de l'année 2019 en termes d'indicateurs macroéconomiques et sectoriels ainsi que la situation des charges et ressources du Trésor : <http://www.finances.gov.ma/Publication/depf/2020/NC-276.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Concernant les trois points: le rapport semestriel sur l'exécution du 2ème semestre 2019 ne contient pas de détails supplémentaires au-delà de l'autre rapport semestriel du 1er semestre et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice; le document "Statistiques de la dette extérieure publique" n'est qu'un bref bulletin trimestriel d'une page, et les bulletins statistiques de la dette extérieure publique et de la dette extérieure du trésor sont documents trimestriels composés de tableaux et de graphiques sans narration qui ne semblent pas destinés à rendre compte de manière approfondie des activités financières du gouvernement et de sa performance dans l'exécution du budget au cours de l'ensemble de l'exercice; et la note de conjoncture est un document destiné à fournir un résumé macroéconomique pour 2019 et des perspectives pour 2020, plutôt que de rendre compte de la performance du gouvernement dans l'exécution du budget au cours de l'ensemble de l'exercice précédent. À la lumière de cela, et sur la base des commentaires du chercheur et de l'examinateur pair, la réponse « d » est maintenue.

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

N/A

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le Conseil de gouvernement, réuni jeudi par visioconférence, a adopté le projet de loi de règlement 23.21 relative à la loi de finances (LF) 2019 le 25 mars 2021, ce qui est en dehors de la période retenue par OBI.

Government Reviewer

Opinion: Disagree

Suggested Answer: 'Le rapport semestriel sur l'exécution de la Loi de Finances de l'année 2019 est publié sur le site du MEFRA le 13/03/2020

:http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2èmeSem.pdf 'Les bulletins statistiques de la dette extérieure

publique et du Trésor (décembre 2019) sont publiés sur le site du MEFRA le 09/04/2020 :

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20TRESOR_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/A%20propos%20de%20ce%20bulletin%20Fin%202019_VF.pdf ' La note de conjoncture (février

2020) est publiée sur le site du MEFRA le 20/02/2020 : <http://www.finances.gov.ma/Publication/depf/2020/NC-276.pdf>

Comments: 'Le rapport semestriel sur l'exécution de la Loi de Finances de l'année 2019 est publié sur le site du MEFRA le 13/03/2020

:http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2èmeSem.pdf 'Les bulletins statistiques de la dette extérieure

publique et du Trésor (décembre 2019) sont publiés sur le site du MEFRA le 09/04/2020 :

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20TRESOR_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/A%20propos%20de%20ce%20bulletin%20Fin%202019_VF.pdf ' La note de conjoncture (février

2020) est publiée sur le site du MEFRA le 20/02/2020 : <http://www.finances.gov.ma/Publication/depf/2020/NC-276.pdf>

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question YER-2 ; étant donné que le Rapport de fin d'année est considéré comme non accessible au public, une réponse vide s'applique pour l'indicateur YER-3a.

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: <http://www.mapexpress.ma/actualite/activite-gouvernementale/conseil-du-gouvernement-adoption-loi-reglement-lf-2019/>

Government Reviewer

Opinion: Disagree

Suggested Answer: A partir du site du MEFRA : http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2èmeSem.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20TRESOR_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/A%20propos%20de%20ce%20bulletin%20Fin%202019_VF.pdf :

<http://www.finances.gov.ma/Publication/depf/2020/NC-276.pdf>

Comments: A partir du site du MEFRA : http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2èmeSem.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20TRESOR_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/A%20propos%20de%20ce%20bulletin%20Fin%202019_VF.pdf :

<http://www.finances.gov.ma/Publication/depf/2020/NC-276.pdf>

IBP Comment

Veillez voir le commentaire d'"IBP Staff" à la question YER-2 ; étant donné que le Rapport de fin d'année est considéré comme non accessible au public avant la date limite de recherche de l'OBS du 31 décembre 2020, une réponse de "N/A" s'applique pour l'indicateur YER-3b.

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:

Source:
N/A

Comment:

Peer Reviewer

Opinion: Agree

Comments: https://www.finances.gov.ma/Publication/db/2021/PLR%202019%20n%2023.21%20V%20%2025-03-2021_VD.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: '-Le lien du rapport semestriel sur l'exécution de la Loi de Finances de l'année 2019 :

http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2emeSem.pdf '- Le lien des bulletins statistiques de la dette extérieure

publique et du Trésor (décembre 2019) : http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20TRESOR_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/A%20propos%20de%20ce%20bulletin%20Fin%202019_VF.pdf '- Le lien de la note de conjoncture (février 2020) : <http://www.finances.gov.ma/Publication/depf/2020/NC-276.pdf>

Comments: '-Le lien du rapport semestriel sur l'exécution de la Loi de Finances de l'année 2019 :

http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2emeSem.pdf '- Le lien des bulletins statistiques de la dette extérieure

publique et du Trésor (décembre 2019) : http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20TRESOR_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/A%20propos%20de%20ce%20bulletin%20Fin%202019_VF.pdf '- Le lien de la note de conjoncture (février 2020) : <http://www.finances.gov.ma/Publication/depf/2020/NC-276.pdf>

IBP Comment

Veuillez voir le commentaire d'"IBP Staff" à la question YER-2 ; étant donné que le Rapport de fin d'année est considéré comme non accessible au public avant la date limite de recherche de l'OBS du 31 décembre 2020, une réponse vide s'applique pour l'indicateur YER-4.

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, Word (.doc/.docx) and HTML 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 publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:
N/A

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le PLR est en format pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Les rapports de la fin de l'année 2019 sont sous le format PDF et les données numériques qui y sont contenues sont disponibles dans un format lisible par machine

IBP Comment

Veuillez voir le commentaire "IBP Staff" à la question YER-2 ; étant donné que le Rapport de fin d'année est considéré comme non accessible au public, la réponse "d" s'applique pour l'indicateur YER-5.

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: Disagree

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

Comments: Le PLR est systématiquement publié sur le site du MEF dans les deux ans après la fin de la période, conformément à la Législation. Le PLR 2019 est disponible depuis le 25 mars 2021 à partir du lien

https://www.finances.gov.ma/Publication/db/2021/PLR%202019%20n%2023.21%20V%20%2025-03-2021_VD.pdf

Government Reviewer

Opinion: Disagree

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

Comments: Les rapports de la fin de l'année 2019 sont produits et publiés sur le site du MEFRA

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Étant donné que la loi de règlement 2019 n'avait pas encore été rendue publique à la date limite de la recherche de l'OBS du 31 décembre 2020 (c'est-à-dire pas dans les 12 mois suivant l'exercice qu'elle couvre), nous pouvons déterminer qu'elle a été produite pour usage interne uniquement pendant la période de recherche de l'Enquête, et que la réponse "c" s'applique pour l'indicateur YER-6a.

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:

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.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: La loi de règlement est publiée chaque année. <https://www.finances.gov.ma/fr/vous-orientez/Pages/plf2022.aspx>

Government Reviewer

Opinion: Disagree

Suggested Answer: Les rapports de la fin de l'année 2019 sont produits et publiés sur le site du MEFRA

Comments: Les rapports de la fin de l'année 2019 sont produits et publiés sur le site du MEFRA

IBP Comment

Étant donné que la loi de règlement 2019 n'avait pas encore été rendue publique à la date limite de la recherche de l'OBS du 31 décembre 2020 (c'est-à-dire pas dans les 12 mois suivant l'exercice qu'elle couvre), nous pouvons déterminer qu'elle a été produite pour usage interne uniquement pendant la période de recherche de l'Enquête.

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 2020" or "Annual Report 2019 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:

N/A

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Loi de règlement 23.21 relative à la loi de finances 2019.

Government Reviewer

Opinion: Disagree

Suggested Answer: Le titre complet des rapports de la fin de l'année 2019 : 'Rapport semestriel sur l'exécution de la Loi de Finances :

http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2èmeSem.pdf 'Bulletin statistique de la dette extérieure publique Décembre 2019 : http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf 'Statistiques de la dette extérieure publique -A fin 2019- :http://www.finances.gov.ma/Publication/dtfe/2020/A%20propos%20de%20ce%20bulletin%20Fin%202019_VF.pdf - Bulletin statistique de la dette extérieure du Trésor Décembre 2019 :

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20TRESOR_FR-dec19.pdf ' Note de conjoncture :

<http://www.finances.gov.ma/Publication/depf/2020/NC-276.pdf>

Comments: Le titre complet des rapports de la fin de l'année 2019 : 'Rapport semestriel sur l'exécution de la Loi de Finances :

http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2èmeSem.pdf 'Bulletin statistique de la dette extérieure publique Décembre 2019 : http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf 'Statistiques de la dette extérieure publique -A fin 2019- :http://www.finances.gov.ma/Publication/dtfe/2020/A%20propos%20de%20ce%20bulletin%20Fin%202019_VF.pdf - Bulletin statistique de la dette extérieure du Trésor Décembre 2019 :

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20TRESOR_FR-dec19.pdf ' Note de conjoncture :

<http://www.finances.gov.ma/Publication/depf/2020/NC-276.pdf>

IBP Comment

Étant donné que la loi de règlement 2019 n'avait pas encore été rendue publique à la date limite de la recherche de l'OBS du 31 décembre 2020 (c'est-à-dire pas dans les 12 mois suivant l'exercice qu'elle couvre), la réponse existante de "n/a" s'applique pour l'indicateur YER-7.

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: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Aucune version citoyenne

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Pas de version pour les citoyens

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:

FY 2019

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: L'année fiscale 2019

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:

Le rapport est daté du 29 septembre 2020

<http://www.courdescomptes.ma/fr/Page-27/publications>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: La Cour de Comptes a publié un rapport d'audit sur l'exécution du budget de l'état 2019 le 29/09/2020 sous le lien:
<http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-lexecution-du-budget-de-letat-de-lannee-2019/1-250/>

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 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
29/09/2020

Source:
<http://www.courdescomptes.ma/fr/Page-27/publications>

http://www.courdescomptes.ma/upload/MoDUle_20/File_20_757.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: 29/09/2020 : <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-lexecution-du-budget-de-letat-de-lannee-2019/1-250/>

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:
Sur le site officiel de la Cour des comptes

Source:
<http://www.courdescomptes.ma/fr/Page-27/publications>

Comment:
En outre, selon une vérification par javascript, la date de dernière modification de la page qui héberge le RA est bien le 29 septembre 2020.

http://www.courdescomptes.ma/upload/MoDUle_20/File_20_757.pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: La date de publication du RA (29 septembre 2020) est bien précisée sur le site de la Cour des Comptes:
<http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-lexecution-du-budget-de-letat-de-lannee-2019/1-250/>

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/upload/MoDUle_20/File_20_757.pdf

Source:
http://www.courdescomptes.ma/upload/MoDUle_20/File_20_757.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-lexecution-du-budget-de-letat-de-lannee-2019/1-250/>

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, Word (.doc/.docx) and HTML 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 publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
Il est publié en format PDF

http://www.courdescomptes.ma/upload/MoDUle_20/File_20_757.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format
Comments: le RA est publié sous format PDF mais les données numériques contenues dans le rapport sont disponibles dans un format lisible par machine

IBP Comment
Le commentaire de l'examineur du gouvernement est bien noté. Étant donné que les données numériques dans les fichiers PDF ne sont pas considérées comme lisibles par machine, la réponse existante de "c" est maintenue.

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:

http://www.courdescomptes.ma/upload/Module_20/File_20_757.pdf

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 de l'année 2019

Source:

Rapport sur l'exécution du Budget de l'Etat de l'année 2019

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Rapport sur l'exécution du Budget de l'Etat de l'année 2019

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: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Aucune version citoyenne

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Il n'existe pas de version citoyenne du RA

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 can be used to access budget information.

Answer:

a. Yes

Source:

<https://www.finances.gov.ma>
<https://www.tgr.gov.ma>
<http://www.courdescomptes.ma>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Départements du Ministère Département de la Réforme de l'Administration: <https://www.mmsp.gov.ma/fr/> Département des Affaires Générales et de la Gouvernance: <http://www.mag.gov.ma> Caisse de compensation: <http://cdc.gov.ma> Directions du MEF Administration des douanes et des Impôts Indirects <http://www.douane.gov.ma> Trésorerie Générale du Royaume <http://www.tgr.gov.ma> Direction Générale des Impôts <http://www.tax.gov.ma> Direction des Domaines de l'Etat <http://www.domaines.gov.ma/> Direction des Etudes et des Prévisions Financières <http://depf.finances.gov.ma/> Douanes et impôts <https://www.douane.gov.ma/web/guest> <https://tax.gov.ma/wps/portal/DGI/Accueil/> Organismes sous tutelle La Caisse Marocaine des Retraites <http://www.cmr.gov.ma> L'Office des Changes <http://www.oc.gov.ma> La Société Nationale de Garantie et du Financement de l'Entreprise <http://www.ccg.ma> Autres sites MANAR: Banque de données économiques, financières et sociale <http://manar.finances.gov.ma> CDP: Carte des Projets de Développement au Maroc <https://sig-cdm.finances.gov.ma/> Budgétisation Sensible au Genre <https://cebsg.finances.gov.ma/fr> Commissariat au Plan https://www.hcp.ma/downloads/Budget-economique_t11871.html

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/> <http://www.courdescomptes.ma>

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

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

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 disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated 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>
<https://www.tgr.gov.ma>
<http://www.courdescomptes.ma>

Comment:

N/A

Peer Reviewer

Opinion: Disagree

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

Comments: Un fichier Excel sur les statistiques des finances publique jusqu'en 2020 peut être téléchargé sur le site du MEF <https://www.finances.gov.ma/fr/Pages/statistiques-economiques-financieres.aspx> De nombreuses données sont également disponibles en format xls sur <http://www.data.gov.ma/data/fr/dataset?tags=finance> mais elles ne sont pas mises à jour. Il n'a pas été possible d'accéder au site <http://manar.finances.gov.ma/> (délai d'attente dépassé)

Government Reviewer

Opinion: Agree

Comments: Les données relatives aux recettes et aux dépenses pour plusieurs années peuvent être téléchargées sous format de fichier pdf sur le site du MEFRA 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-ymUF0SI2CEWkNwa3ZQFFI4X4wa8fmiVLXIRdLG2TJid5Tp5z3hRJGfCdNOyHQPCsI9fize87o47PPdtZbWms7mFh1iBjSgAgB3TD2F2Q8li2QtQA80Ay6-sHE3_0_gMevgAgpm5kAEfmbv0PQ05-ibNg-8o77PcYN6Nqzb1M-OVRvKGsx-FaiY4EwoGxjvLx10zbaISzIM-MhqxxQH2Is-iDAVPdgHnYyyC5RxEAnGTnmsvghv3sT1JnxdRsmQeZ_bg3PsE2LVQluxEBtqhQ4ojjRylUeq-tNgol4gX8XTpEsNpV2eqk0BwTU4odWzcAiNnmmbqokjvfD6xocsl0_p7YYPAFR_4BHQ!!/dl4/d5/L2dBISeVZ0FBIS9nQSEH/

IBP Comment

Le commentaire de l'examinateur pair est bien reçu. Cependant, comme il l'a noté, les données ne sont pas mise à jour pour l'année fiscale actuelle. La réponse existante de "d" est donc maintenue.

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

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

Source:

<https://www.finances.gov.ma>
<https://www.tgr.gov.ma>
<http://www.courdescomptes.ma>

Comment:

Les sites donnent l'accessibilité de télécharger tous les documents de plusieurs année sous forme de PDF

Peer Reviewer

Opinion: Disagree

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

Comments: Le fichier xls présente des données consolidées sur les recettes et les dépenses entre 2005 et 2020

Government Reviewer

Opinion: Agree

Comments: Les données relatives aux recettes et aux dépenses pour plusieurs années peuvent être téléchargées sous forme de fichier pdf sur le site du MEFRA 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_bg3PsE2LVQluxEBtqhQ4ojiRylUeq-tNgolg4gX8XTpEsNpV2eqk00BwTU4odWzcAiNnmmbqokjvFD6xocsl0_p7YYPAFR_4BHQ!!/dl4/d5/L2dBISEvZ0FBIS9nQSEh/

IBP Comment

Le fichier xls cité par l'examinateur pair (voir le lien suivant: <https://www.finances.gov.ma/fr/Pages/statistiques-economiques-financieres.aspx>) ne contient pas des données ventilées ; la réponse "d" est donc maintenue.

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>
<https://www.tgr.gov.ma>
<http://www.courdescomptes.ma>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Il y a des visualisations pour les données de l'urbanisme sur: <https://www.dataurba.ma/> mais il ne semble pas qu'il y en ait pour les données budgétaires

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

Le commentaire de l'examinateur du gouvernement est bien noté. Car les graphiques présentés dans les rapports ne sont pas accessible de manière à pouvoir exploiter les données, la réponse existante de "b" est maintenue.

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://kenyalaw.org:8181/exist/kenyalex/actview.xql?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 organique de finance 130-13 notamment dans les articles 65 et 66
http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: La loi organique relative à la loi de finances est le texte déterminant le cadre juridique des lois de finances. Elle a été publiée au bulletin officiel en juin 2015 Un site web lui est consacré <http://lof.finances.gov.ma/>

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 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. Is there at least one additional law 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:

Loi N° 31-13 (2018) relative au droit d'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: Le texte est également disponible sur <https://www.uaah.ma/sites/default/files/2020-10/MAR-107094.pdf> et il y a aussi un guide https://www.mmsp.gov.ma/uploads/documents/Guide_DAI_VersionFrancaise.pdf

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». -Le Projet de loi organique N°44.14 relative à l'exercice du droit de pétitions aux pouvoirs publics 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 au droit de motions en matière législative. 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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Voir Annexes 1-2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Toutes les composantes du budget (recettes et dépenses) sont présentées selon une classification bien déterminée. Pour la nomenclature des dépenses au Maroc (voir le guide de la nomenclature budgétaire sur le lien : http://lof.finances.gov.ma/sites/default/files/guide_nbm_18072017-15h00.pdf), elle est présentée selon une nomenclature administrative (département ministériel ou institution et région), une nomenclature économique (titre, chapitre et ligne codifiée selon une classification conforme aux classes de la comptabilité générale) et une nomenclature fonctionnelle (programme, projet ou action codifiés selon la COFOG), cela conformément aux dispositions de l'article 38 de la Loi Organique n° 130-13 relative aux lois de Finances : http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf En effet, à l'intérieur des titres (titre 1 : Fonctionnement, titre 2 : Investissement et titre 3 : Dette) et pour chaque département ou institution, les dépenses sont présentées actuellement par chapitre, subdivisés en programmes, régions, projets et lignes selon leur destination/fonction et leur nature économique (voir les tableaux B,C,E,F,G dans le projet de loi de finances n° 65-20 pour l'année budgétaire 2021 sous le lien https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_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:

https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME1_FR.pdf

https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME2_FR.pdf

https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME3_FR.pdf

Comment:

La classification fonctionnelle figure au niveau des morasses budgétaires après l'adoption de la loi.

Peer Reviewer

Opinion: Agree

Comments: Les dépenses sont présentées dans la documentation qui accompagne le PLF par chapitres, subdivisées en programmes, régions, projets et lignes, 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, mais pas selon la classification fonctionnelle. La classification fonctionnelle se trouve dans les morasses qui ne sont publiées sur le site du MEF qu'après l'adoption du PLF par le Parlement (le 30 dec 2020 pour le budget 2021). Or OBI ne demande pas que les morasses soient publiées, mais qu'elles fassent partie de la documentation budgétaire. La question est donc de savoir si le Parlement dispose de ces morasses pour analyser le projet de budget, ce qui n'est pas très clair. Il semble que cela ne soit pas le cas, car les morasses budgétaires ne sont pas indiquées en dehors de la liste des documents budgétaires transmis au Parlement.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by functional classification.

Comments: La classification fonctionnelle selon la COFOG (attribuée aux programmes et projets/actions) figure bien au niveau de la nomenclature de programmation (qui se distingue de la nomenclature d'exécution qui accompagne le projet de loi de règlement) et dans les projets de morasses budgétaires présentés aux commissions sectorielles du Parlement à l'occasion de l'examen du projet de loi de finances. En effet, l'édition des morasses budgétaires au niveau du système d'information budgétaire "ebudget2" de la Direction du Budget" est accessible selon deux options: version dite "Parlement" (répartition des dépenses par programme, région et projet ou action), et deuxième version d'exécution (répartition par programme, région, projet ou action et linge). Egalement, nous rappelons que le segment "programme" de la nomenclature au Maroc est codifié selon le premier niveau de la COFOG voir la circulaire du MEFRA sur la nomenclature budgétaire http://lof.finances.gov.ma/sites/default/files/circ_mef_nomenclature_budgetaire_19072017.pdf

IBP Comment

Comme le note le chercheur et évaluateur, les morasses budgétaires qui contiennent la codification fonctionnelle citée par l'examineur gouvernemental ont été mis en ligne le 30 décembre 2020, après l'approbation du budget 2021. En tant que tels, ils sont publiés trop tard pour être considérés comme faisant partie du package du PLF 2021, et la réponse existante de "b" est maintenue.

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:

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

Source:

https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME1_FR.pdf

https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME2_FR.pdf

https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME3_FR.pdf

Comment:

les dépenses par classification fonctionnelle sont présentées dans les morasses budgétaires, mais que ces documents sont publiés après l'adoption du budget

Peer Reviewer

Opinion: Agree

Comments: La classification fonctionnelle est comparable avec la classification COFOG et elle est même plus détaillée, mais elle figure seulement dans les morasses.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le segment "programme" de la nomenclature au Maroc est codifié selon le premier niveau de la COFOG voir la circulaire du MEFRA sur la nomenclature budgétaire (page 3 et 4) http://lof.finances.gov.ma/sites/default/files/circ_mef_nomenclature_budgetaire_19072017.pdf

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question 2; étant donné qu'une classification fonctionnelle des dépenses n'est pas présentée (comme les morasses budgétaires ont été publiés en ligne tardivement), la réponse existante de « b » est maintenue ici.

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. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

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/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Comment:

La classification économique est accessible et figure à la page 36 du PLF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La classification économique est accessible et figure dans le projet de loi de finances n° 65-20 pour l'année budgétaire 2021 (page 36)
https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

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:

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

Source:

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: La classification économique des recettes est détaillée, mais celle des dépenses est très succincte. Elle est simplement décomposée en dépenses de fonctionnement (Personnel et Matériel et Dépenses Diverses) et dépenses d'investissement

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: La classification adoptée est compatible avec les classes de la comptabilité publique: - Dépenses de fonctionnement c'est à dire titre 1 + intérêts et commissions de la dette cad chapitre 2 du titre 3: classe 6 des charges; - Dépenses d'investissement cad titre 2: classe 2 des immobilisations; - Amortissements de la dette cad chapitre 2 du titre 3: classe des produits). Cette classification est conforme aux normes internationales en la matière, notamment la classification des dépenses selon le manuel des statistiques des finances publiques du FMI (édition 2014). Il est à noter que cette question a été traitée auparavant par certaines institutions internationales. il s'agit de : - FMI: Rapport sur l'Observation des Normes et Codes (RONC), page 25 : <http://www.imf.org/external/pubs/ft/scr/2005/fra/cr05298f.pdf> - BM/Pays de l'UE: Rapport sur la Performance de la Gestion des Finances publiques (PEFA), page 16 : http://www-wds.worldbank.org/external/default/WDSContentServer/WDS/IB/2009/12/08/000333038_20091208233304/Rendered/PDF/520730ESW0FREN10FRENCH0FINAL0French.pdf - BM: Etude d'évaluation de la gestion des systèmes de finances publiques (CFAA), page 10 : http://siteresources.worldbank.org/INTMOROCCOINFRENCH/Ressources/CFAA-rapportfinalApril05_fr.pdf Cette nomenclature est accessible et figure dans le projet de loi de finances n° 65-20 pour l'année budgétaire 2021 (page 36) https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf A préciser également, que le "GUIDE DE LA NOMENCLATURE BUDGETAIRE MAROCAINE" (http://lof.finances.gov.ma/sites/default/files/guide_nbm_18072017-15h00.pdf), mentionne clairement, au niveau de la page 14 "Point d'attention", qu'au niveau des titres apparaît la distinction fondamentale en comptabilité générale de la nature des dépenses selon qu'il s'agit de charges (compte de résultats) ou d'immobilisations (compte de bilan).

IBP Comment

À la lumière des sources et des informations supplémentaires fournies par l'examineur du gouvernement, la réponse est révisée de « b » à « a ».

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:

c. Yes, programs accounting for less than two-thirds of expenditures are presented.

Source:

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Comment:

Voir pages 79 à 98

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, expenditures are not presented by program.

Comments: Les programmes d'actions sont individualisés par ministères et présentés dans les morasses budgétaires, mais pas dans la note de présentation ni dans le corps de la proposition de loi. Les pages 79 à 89 du lien ci dessous présentent les dépenses par chapitre, mais pas par programme. Si les morasses ne sont pas prises en compte, la réponse est D. Il semble cependant que chaque ministère prépare un projet de performance.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Conformément aux dispositions de la LOLF, notamment son article 39, les programmes sont individualisés: ils sont ministériels par construction, visant ainsi les objectifs généraux des politiques publiques, Toutes les dépenses relatives aux programmes de l'année 2021 sont disponibles au niveau de la note sur la répartition régionale de l'investissement qui accompagne le PLF 2021 (voir annexes pages 53-114) : https://www.finances.gov.ma/Publication/db/2021/14-%20Note%20R%20C3%A9partition%20R%20C3%A9gionale%20de%20l'investissement_Fr.pdf Elles sont également présentées dans la note de présentation et dans le corps du PLF 2021 : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%20C3%A9sentation_Fr.pdf https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf Mais de plus, ils sont présentés dans les rapports des SEGMA et des CST et le rapport de la dette accompagnant le PLF 2021, ce qui permet de couvrir l'ensemble des dépenses (fonctionnement, investissement et de la dette) de L'Etat (BG, SEGMA et CST). Ces rapports sont disponibles sous les liens: https://www.finances.gov.ma/Publication/db/2021/05-%20Rapport%20SEGMA_Fr.pdf https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf

IBP Comment

Les commentaires des examinateurs externes sont bien notés. L'annexe de la note sur la répartition régionale de l'investissement ne fournit pas de programmes relevant des ministères - ils sont répertoriés pour les entreprises ou les établissements publics (selon les directives ci-dessus, "aux fins de répondre au questionnaire, les chercheurs doivent traiter le terme "programme" comme désignant tout niveau de détail au-dessous d'une unité administrative, c'est-à-dire tout groupe programmatique inférieur au niveau du ministère, du département ou de l'agence."). Selon la page 36 du corps du projet de loi de finances, les dépenses des SEGMA s'élèvent à environ 2,19 milliards de dirhams, tandis que les dépenses des CST s'élèvent à 93,38 millions de dirhams, les dépenses d'intérêts et commissions s'élèvent à 28,68 milliards de dirhams et l'amortissement de la dette publique à moyen et long terme s'élève à 48,99 milliards de dirhams. Les pages 79 à 98 du corps du projet de loi de finances cité par le chercheur ne prévoient que des programmes de « Dépenses d'exploitation et d'investissement des services de l'état gérés de manière autonome pour l'année », qui s'élèvent à 2,19 milliards dirhams mentionnés ci-dessus. Ces informations sont également fournies en annexe 2 de la Note de présentation, tandis que l'annexe 3 de la note présente des programmes de dépenses des CST qui s'élèvent à environ 92,09 millions de dirhams sur le total de 93,38 millions de dirhams prévu en page 36 du corps du projet de loi de finances. Sans une ventilation similaire pour les 225,58 milliards de dirhams de dépenses de fonctionnement du budget général (les 3 morasses ont été publiés en ligne après l'approbation du budget et ne peuvent être évalués), la réponse est révisée de « b » à « c » pour assurer la application cohérente de la méthodologie d'enquête dans tous les pays.

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/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Il faut également indiquer la note de présentation https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

Comments: Une illustration de la programmation pluriannuelle des dépenses de l'Etat se trouve au niveau du tableau des dépenses du budget général présenté dans le Rapport Préalable au Budget pour la période 2021-2023 (page 19) publié le 02/10/2020. Elle respecte une classification économique : <http://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf> Cette même classification par nature économique figure également au niveau de la présentation de M.le Ministre en date du 28 septembre 2020, relative au cadre général de la préparation du PLF2021 par référence à une programmation budgétaire triennale, conformément aux dispositions de l'article 48 de la LOLF. Elle est accessible au niveau du site web du MEFRA sous le lien :

https://www.finances.gov.ma/Publication/cabinet/2020/Expose_M.%20Ministre%20des%20Finances_28_septembre_2020.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Étant donné que les documents cités comprennent le package PBS mentionné par l'examineur dans la question PBS-2 (qui a été publié trop tard pour être considéré comme accessible au public), ils ne peuvent pas être utilisés pour répondre aux questions sur l'EBP. La réponse existante de "d" est maintenue.

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: classification économique

Comments: classification économique

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question 7. La réponse existante est maintenue.

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 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 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:

N/A

Comment:

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 les PDP ne font pas partie du PLF 2021.

Peer Reviewer

Opinion: Agree

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 (2021-2023) par programme est concrétisée au niveau des Projets de Performances (PDP) des départements ministériels, qui sont présentés au Parlement dans le cadre des réunions des commissions sectorielles, conformément aux dispositions de l'article 48 de la LOLF qui stipule que: "la programmation pluriannuelle des départements ministériels ou institutions,....., est présentée, pour information, aux commissions parlementaires concernées en accompagnement des projets de budgets desdits départements ministériels ou institutions". <https://www.finances.gov.ma/fr/Nos-metiers/Pages/Performance.aspx>

IBP Comment

Les PDP cités par l'examineur du gouvernement sont bien notés. Cependant, étant donné qu'ils sont publiés en ligne du 21 au 22 décembre 2020 (après approbation du budget par la législature), ils ne peuvent pas être utilisés pour répondre aux questions relatives à l'EBP. La réponse existante de "d" est maintenue.

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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Voir pages 24 à 25

Peer Reviewer

Opinion: Agree

Comments: Les différents types de recettes sont très détaillés. Il faut également mentionner le corps du projet de Loi

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

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 en question (article 35 et tableau A du corps du projet de la loi de finances 2021) : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf Au niveau de la Note de présentation du projet de loi de finances 2021 : Tableau sur les recettes du budget

général de l'Etat, pages 24-25: https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf Le rapport économique et financier présente les prévisions des recettes et des dépenses de l'Etat au titre de l'année 2021, pages 96 à 98, et donne une description selon un mode narratif de l'ensemble des recettes fiscales prévues en 2021. Le détail est illustré dans l'annexe, page 103 https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Voir pages 26 à 27

Peer Reviewer

Opinion: Agree

Comments: Mentionner aussi le corps du projet de Loi https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

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 35 et tableau A du corps du projet de la loi de finances 2021) : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf Au niveau de la note de présentation du projet de loi de finances 2021, pages 26-27 https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf En plus, le rapport sur le secteur des Etablissements et Entreprises Publics présente des informations détaillées par nature et par entité, des produits de monopoles, d'exploitations et de privatisation (annexe 8) https://www.finances.gov.ma/Publication/db/2021/04-%20Rapport%20C3%A9tablissements%20et%20entreprises%20publics_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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Pas de présentation pluri-annuelle

Peer Reviewer

Opinion: Agree

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 PLF2021

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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

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.....) pour une période pluriannuelle ne sont pas publiées dans le cadre du PLF2021. Elles concernent uniquement l'année 2021 et les années antérieures.

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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:
Dépenses sur intérêts : page 22 de la note de présentation du PLF
Besoins de financement : page 15 de la note de présentation du PLF

Peer Reviewer
Opinion: Agree

Comments: Le montant des nouveaux emprunts est indiqué page 27 dans la note de présentation, le montant des intérêts de paiement p 21 et le montant des amortissements ainsi que la charge de la dette p 22 et 23, mais ce sont des estimations auxquelles il faut ajouter le rapport sur la dette publique qui fait partie de la documentation budgétaire et qui présente la situation d'endettement du pays jusqu'au 1er semestre 2020
https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf le stock de la dette pour 2020 peut donc être facilement calculé

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Les trois estimations liées aux emprunts ou à la dette publique sont bien présentées au niveau du PLF 2021 et documents budgétaires annexes; à savoir: - Dépenses en intérêts en 2021 : disponibles au niveau du corps du PLF2021: Tableau d'équilibre page 36 et tableau D page 78 :

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf, Elles sont ventilés en charges de la dette intérieure et extérieure dans la note de présentation du PLF 2021 (page 22); https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf et au niveau du rapport économique et financier page 103 :

https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf - Nouveaux emprunts (besoin de financement) en 2021 : disponibles dans la Note de présentation du PLF 2021 (page 15) : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf - Encours de la dette extérieure et intérieure en 2021 : disponibles au niveau du Budget citoyen du PLF 2021 (page 50) : http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf Le rapport sur la dette qui accompagne le PLF2021 donne également une projection sur 10 ans (2020-2029) du service de la dette extérieure publique (page 44) :

https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf Le bulletin statistique trimestriel de la dette extérieure publié en septembre 2020 sur le site du MEFRA présente aussi une projection du total du service de la dette (page 3) sur la période 2021-2027 : http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20TRESOR-Sept20_FR.pdf

IBP Comment

Les sources supplémentaires fournies par l'examineur du gouvernement sont bien notés. Étant donné que la version citoyenne du PLF 2021 a été publiée en ligne le 23 décembre 2020 - après l'approbation du budget - elle est considérée comme non accessible au public et ses chiffres sur l'encours total de la dette ne peuvent être évalués aux fins de cette question. La réponse existante de "b" est maintenue.

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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Cependant, le montant total de la dette est indiqué dans le rapport sur la publique pour l'année 2019. Il indique 742.2 milliards de dirhams. La dette estimée pour 2020 correspond simplement à la dette de 2019 plus l'estimation de la charge de la dette pour 2020, soit 773,2 milliards de dirhams. La dette estimée pour 2021 correspond à la dette de 2020 plus l'estimation de la charge de la dette pour 2021, soit 798,9 milliards de dirhams.

Government Reviewer

Opinion: Disagree

Suggested Answer: Dépenses en intérêts Nouveaux emprunts (besoin de financement) Encours de la dette extérieure et intérieure

Comments: Dépenses en intérêts Nouveaux emprunts (besoin de financement) Encours de la dette extérieure et intérieure

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question 13; la réponse existante de "The amount of net new borrowing required during the budget year, The interest payments on outstanding debt for the budget year" est maintenue.

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/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf

Comment:

Le rapport sur la dette qui accompagne le RPE est très détaillé - avec seulement des informations rétrospectives et aucune information sur la composition de la dette pour 2021.

Peer Reviewer

Opinion: Agree

Comments: Comme précédemment indiqué, ces informations peuvent être facilement calculées pour 2021 à partir des données de 2019 et 2020.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Comments: '- L'encours de la dette extérieure et intérieure en 2021 : disponible au niveau du budget citoyen du PLF 2021 (page 50) : http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf - Le profil de maturité de la dette : disponible dans le rapport sur la dette qui accompagne le PLF2021 (page 25) : https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf - Une projection sur 10 ans (2020-2029) du service de la dette extérieure publique : disponible dans le rapport sur la dette qui accompagne le PLF2021 (page 44) : https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf Le bulletin statistique trimestriel de la dette extérieure publié en septembre 2020 sur le site du MEFRA présente aussi une projection du service de la dette (page 3) sur la période 2021-2027 : http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20TRESOR-Sept20_FR.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que la version citoyenne du PLF 2021 a été publiée trop tard (le 23 décembre 2020, après l'approbation du budget 2021), elle ne peut être prise en compte pour les besoins de cette question. Ensuite, la page 25 du Rapport sur la dette publique se concentre sur la structure de la dette du trésor à fin 2019, plutôt que pour l'exercice 2021. Enfin, la question 14 ne porte pas sur le service de la dette, mais plutôt sur les taux d'intérêt sur la dette. La réponse existante de "d" est maintenue.

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/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf

Comment:

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 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: L'encours de la dette extérieure et intérieure Le profil de maturité de la dette Une projection du service de la dette extérieure publique

Comments: L'encours de la dette extérieure et intérieure Le profil de maturité de la dette Une projection du service de la dette extérieure publique

IBP Comment

Veuillez voir le commentaire "IBP staff" à la question 14. La réponse existante de "None of the above" est maintenue.

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/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf

Comment:

Croissance du PIB réel : page 89

Informations supplémentaires : Annexes statistiques aux pages 100-104

Peer Reviewer

Opinion: Agree

Comments: Il manque les taux d'intérêt, bien que le rapport sur la dette présente une répartition de l'encours de la dette intérieure du Trésor par intervalle de taux en 2018 et 2019

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: - PIB réel, PIB nominal, taux de change, demande étrangère, cours des matières premières, production céréalière et plusieurs autres variables : disponibles au niveau du rapport économique et financier pour l'année budgétaire 2021 (voir la partie portant sur le contexte macro-économique du Projet de Loi de Finances 2021, (pages 88 à 93) et annexes (pages 100-103) : https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf - Le taux de croissance du PIB, la production céréalière, le cours moyen du gaz butane et le déficit budgétaire prévisionnel : présentés dans la note de présentation du projet de loi de finances 2021 (page 3) : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf - Le taux d'inflation : mentionné au niveau du budget citoyen du PLF 2021 (page 16) : http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf

IBP Comment

Les sources supplémentaires fournies par l'examineur du gouvernement sont bien notés. Les chiffres du PIB nominal ne semblent pas être présentés dans les pages citées du Rapport Economique et Financier, et les autres statistiques (demande étrangère, production céréalière, etc.) ne sont pas des éléments clés évalués à la question 15 (voir les lignes directrices ci-dessus). De plus, la version citoyenne du PLF 2021 ayant été publiée en ligne trop tard (23 décembre 2020, soit après l'approbation du budget par le parlement), elle ne peut pas être utilisée pour répondre à cette question. La réponse existante de "c" est maintenue.

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

Information beyond the core elements (please specify)

Source:

https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf

Comment:

Croissance du PIB réel : page 89

Informations supplémentaires : Annexes statistiques aux pages 100-104

Peer Reviewer

Opinion: Disagree

Suggested Answer: Les annexes statistiques présentent également l'inflation. Le PIB nominal n'est pas indiqué de manière explicite, mais correspond au produit du Revenu national Brut Disponible par habitant au prix courant par la population, .

Government Reviewer

Opinion: Disagree

Suggested Answer: -Taux d'inflation : page 16 du budget citoyen :

:http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf -PIB nominal : page 93 du rapport économique et financier -PIB réel : page 89 et page 100 du rapport économique et financier -Composantes de la demande intérieure (consommation finale, FBCF et échanges extérieurs):page 100 du rapport économique et financier - Revenu national Brut Disponible au prix courant etTaux d'investissement: page 100 du rapport économique et financier - Production céréalière : page 91 du rapport économique et financier - Taux de change : page 90 du rapport économique et financier - Demande étrangère : page 90 du rapport économique et financier - Cours des matières premières : page 89 du rapport économique et financier et page 3 de la note de présentation - Déficit prévisionnel : page 3 de la note de présentation - Autres informations supplémentaires : annexes du rapport économique et financier pages 100-103 https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comments: -Taux d'inflation : page 16 du budget citoyen :

:http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf -PIB nominal : page 93 du rapport économique et financier -PIB réel : page 89 et page 100 du rapport économique et financier -Composantes de la demande intérieure (consommation finale, FBCF et échanges extérieurs):page 100 du rapport économique et financier - Revenu national Brut Disponible au prix courant etTaux d'investissement: page 100 du rapport économique et financier - Production céréalière : page 91 du rapport économique et financier - Taux de change : page 90 du rapport économique et financier - Demande étrangère : page 90 du rapport économique et financier - Cours des matières premières : page 89 du rapport économique et financier et page 3 de la note de présentation - Déficit prévisionnel : page 3 de la note de présentation - Autres informations supplémentaires : annexes du rapport économique et financier pages 100-103 https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question 15. Concernant la note de l'examineur pair selon laquelle l'inflation est présentée dans les Annexes statistiques du Rapport Economique et Financier : alors que le taux de croissance de l'indice des prix à la consommation est présenté à la page 101, il n'est donné que jusqu'en 2019. Aussi, à la page 93, seule la croissance du PIB nominal est donnée, plutôt que son niveau projeté pour 2021 en dirhams. La réponse existante de « Real GDP growth, Information beyond the core elements (please specify) » est maintenue.

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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

Comments: Le tableau d'équilibre du corps du PLF 2021 (page 36) donne la présentation juridique des ressources affectées au Budget général, aux SEGMA et aux CST ainsi que les plafonds de charges et l'équilibre général qui en résulte : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf Ces informations sont vulgarisées et argumentées au niveau du rapport économique et financier pour l'année budgétaire 2021 qui présente de nombreuses informations concernant le cadrage macroéconomique et les impacts des hypothèses sur les agrégats (voir la partie portant sur le contexte macro-économique du Projet de Loi de Finances 2021 pages 88 à 93) :

https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf Les mesures de rationalisation permettant de cadrer un déficit budgétaire prévisionnel sont aussi présentées au niveau de la note d'orientation du chef de gouvernement du PLF 2021 et de la note de présentation du PLF2021 (pages 125-126) : <https://www.finances.gov.ma/Publication/db/2020/circulaire%2012-2020-PLF-2021.pdf> https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf Les estimations de l'impact sur les recettes et les dépenses sont également présentées dans le discours de M.le Ministre du MEFRA devant le parlement à l'occasion de la présentation du PLF 2021 mise en ligne sur le site du MEFRA :

<https://www.finances.gov.ma/Publication/cabinet/2020/Discours%20Parlement%20PLF2021%20V%2019.10.2020%2014%20h%202020.pdf> Les nouvelles mesures proposées sont présentées en détail dans la note de présentation du PLF 2021 (pages 132 à 148) et aussi dans le Budget citoyen du PLF 2021 (pages 41 à 44) : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien reçu. Le tableau d'équilibre ne présente pas l'impact des différentes hypothèses d'inflation, de croissance du PIB réel ou de taux d'intérêt sur les dépenses, les revenus ou la dette. Les pages 88-93 du Rapport économique et financier présentent les perspectives macroéconomiques du Maroc pour le reste de 2020 et l'exercice 2021, mais pas l'impact des *différents*

scénarios de taux d'inflation, de croissance du PIB réel et de taux d'intérêt sur les dépenses, les revenus et la dette. Les pages 125-126 de la Note de présentation, quant à elles, se concentrent sur de nouvelles mesures de dépenses et non sur des scénarios macroéconomiques différents. De même, les pages 132-148 de la Note ne couvrent que les mesures fiscales et douanières proposées, et non l'impact des différentes hypothèses macroéconomiques. Enfin, la version citoyenne du PLF 2021 ne peut pas être évaluée pour cet indicateur car elle a été mise en ligne trop tard (23 décembre 2020, ou après le approbation du budget par la législature). La réponse existante de "d" est maintenue.

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:

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

Source:

https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Il n'y a pas d'analyse.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Comments: Le coût des nouvelles propositions de dépenses est illustré à travers la lettre de cadrage du PLF 2021 le discours de M.le Ministre du MEFRA devant le parlement à l'occasion de la présentation du PLF 2021 mise en ligne sur le site du MEFRA :

<https://www.finances.gov.ma/Publication/cabinet/2020/Discours%20Parlement%20PLF2021%20V%2019.10.2020%2014%20h%20.pdf> L'impact de ces propositions est aussi présenté au niveau de la réponse de M.le Ministre prononcée au parlement lors de la séance plénière relative au PLF2021 mise en ligne sur le site du MEFRA : <http://www.finances.gov.ma/Publication/cabinet/2020/ReponseM.MinistrePLF202112112020.pdf> L'impact des différentes stratégies sectorielles sur les dépenses figure également dans le Budget citoyen du PLF2021 (pages 19 à 40) : http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. À la lumière des informations contenues dans le discours et la réponse du Ministre, la réponse est révisée de « d » à « c », car idéalement, on devrait également être en mesure de voir certaines de ces politiques reflétées dans les chiffres des dépenses pour des programmes spécifiques et mis en évidence en tant que nouvelles propositions en dehors des discours. La version citoyenne du PLF 2021, quant à elle, ne peut être prise en compte car elle a été mise en ligne après l'approbation du budget par la législature (23 décembre 2020).

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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Comments: Le rapport économique et financier pour l'année budgétaire 2021 présente les prévisions des recettes qui prennent en considération les nouvelles propositions politiques pour l'année 2021, tout en les justifiant (pages 96 à 98) : https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf Les nouvelles mesures fiscales (pages 140 à 147), douanières (pages 132 à 140) et budgétaires (pages 147 à 153) sont présentées dans la note de présentation du PLF2021 : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf Aussi, le Budget citoyen du PLF2021 présente les nouvelles mesures proposées dans le projet de loi de finances pour l'année budgétaire 2021 (pages 41 à 44), découlant des nouvelles propositions politiques: http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf

IBP Comment

Le rapport économique et financier fournit des estimations de l'évolution des différentes sources de recettes par rapport aux chiffres du LFR 2020, mais il ne les relie pas à des propositions politiques spécifiques. Pages 132 à 153 de la note de présentation décrivent les nouvelles politiques de revenus, mais n'incluent pas leur impact sur les recettes. Enfin, la version citoyenne du PLF 2021 ne peut être prise en compte car elle a été mise en ligne après l'approbation du budget par la législature (23 décembre 2020). La réponse existante de "d" est maintenue.

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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Les dépenses de l'année 2020 sont présentées selon la classification économique et administrative - voir pages 16 à 22, et les Annexes 1-2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La classification économique et administrative des dépenses pour l'année 2020 est disponible au niveau de la note de présentation du PLF 2021 https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf La classification économique des dépenses pour l'année 2020 est également disponible au niveau du rapport économique et financier

https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf

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 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-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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Les dépenses par programme sont présentées seulement dans les morasses budgétaires

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Toutes les dépenses par programme sont présentées sur la période 2018-2020 au niveau de la note sur la répartition régionale de l'investissement qui accompagne le PLF 2021 : https://www.finances.gov.ma/Publication/db/2021/14-%20Note%20R%C3%A9partition%20R%C3%A9gionale%20de%20l'investissement_Fr.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. La plupart des projets d'investissement régionaux présentés dans la Répartition régionale de l'investissement ne sont chiffrés que pour l'exercice 2021 ; dans les autres cas, les dépenses pour la période 2018-2020 sont combinées, sans chiffres individuels fournis par année (voir par exemple page 29 ou 51). Pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays, la réponse existante de « d » est maintenue.

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:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

N/A

Peer 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 de la LFI 2020 ont été actualisées par les données de la Loi de finance rectificative (LFR 2020). Le tableau annexe de la note de présentation présente les montants de la LF 2021 et les compare avec les montants de la Loi de finances rectificative 2020. Le rapport économique et financier présente aussi les données de la LFR 2020. Par conséquent, les chiffres mis à jour de la LFR 2020 sont inclus dans le PLF 2021, ce qui permet une révision de la réponse en « A », comme prévu par la méthodologie OBI (adoption de budgets supplémentaires). À noter que les années précédentes, les données de la LFI n'avaient pas été actualisées par les données de la LFR.

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 de l'année budgétaire antérieure (2020) ont été actualisées par rapport aux niveaux approuvés de la loi de finances initiale de 2020, et ce dans le cadre de la Loi de Finances rectificative adoptée en juillet 2020. Les tableaux des dépenses qui figurent dans la LF rectificative par comparaison à ceux de la LF initiale sont disponibles sous les liens suivants :

https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf (page 1220)

<https://www.finances.gov.ma/Publication/db/2019/lf2020.pdf> (page 2433) Ce sont ces estimations des dépenses actualisées et non pas celles des

dépenses initiales pour l'année 2020 qui sont publiées au niveau de la note de présentation du PLF 2021 (annexe) et du rapport économique et

financier page 103 : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf L'actualisation des prévisions de clôture de l'année 2020 en terme de dépenses est également présentée au niveau du rapport préalable au budget pour l'année 2021 (pages 12 et 19) publié le 02/10/2020 : <http://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

IBP Comment

Les commentaires des examinateurs externes sont bien notés; sur la base de leur feedback, la réponse est révisée de « b » à « a ».

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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Voir pages 16 à 22 (classification économique)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les estimations de dépenses selon une classification économique pour l'année AB-2 (2019) sont présentées au niveau de la note de présentation (page 16 à 22) et du rapport économique et financier du PLF 2021 (page 103) : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf

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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Classification économique : note de présentation (page 16 à 22) et rapport économique et financier du PLF 2021 (page 103) : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf

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 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-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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Comments: Toutes les dépenses par programme sont présentées sur la période 2018-2020 au niveau de la note sur la répartition régionale de l'investissement qui accompagne le PLF 2021 : https://www.finances.gov.ma/Publication/db/2021/14-%20Note%20R%C3%A9partition%20R%C3%A9gionale%20de%20l'investissement_Fr.pdf Les dépenses des SEGMA par domaine sont aussi présentées sur une période de 5 années (2014-2019) précédant l'année budgétaire dans le rapport SEGMA du PLF 2021 (voir annexe 1 pages 56-77) :

https://www.finances.gov.ma/Publication/db/2021/05-%20Rapport%20SEGMA_Fr.pdf Les dépenses effectuées dans le cadre des CST par catégorie de programme sont également présentées sur la période 2017-2019 dans le rapport des CST accompagnant le PLF2021 :

https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf

IBP Comment

La plupart des projets d'investissement régionaux présentés dans la Répartition régionale de l'investissement ne sont chiffrés que pour l'exercice 2021 ; dans les autres cas, les dépenses pour la période 2018-2020 sont combinées, sans chiffres individuels fournis par année (voir par exemple page 29 ou 51). In Annex 1 of the SEGMA report, all Services in different sectors (health, education, etc.) are grouped together (see for example pages 64, 71) for the presentation of expenditures and receipts, which does not constitute programs per the Question 23 guidelines. Pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays, la réponse existante de « d » est maintenue.

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/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf

Comment:

Voir page 103

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les dépenses reflétant des résultats réels de l'année la plus proche sont celles de 2019 (AB-2) (note de présentation (page 16 à 22) et rapport économique et financier du PLF 2021 (page 103) : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Voir pages 24-27

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les catégories de recettes pour l'année 2020 sont présentées au niveau de la note de présentation du projet de loi de finances 2021 ; page 24 à 27: https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf et aussi au niveau du rapport économique et financier, page 103 https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf

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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Voir pages 24-27

Peer Reviewer

Opinion: Agree

Comments: Notamment dans le rapport économique et financier

Government Reviewer

Opinion: Agree

Comments: Les différentes sources de revenus fiscaux sont individuellement identifiées pour l'année 2020. En effet, la note de présentation du projet de loi de finances, pages 24 à 27 et le rapport économique et financier du PLF 2021, page 103 donnent une ventilation des recettes fiscales relatives à l'année budgétaire concernée et l'année 2020 et ce par type d'impôt (IS, IR, TVA etc...):

https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_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:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/DEPF_Synth%C3%A8se%20du%20REF_FR.pdf

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Cependant, depuis le PLF 2021, les données de la LFI sont actualisées par les données de la LFR

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Comments: Les estimations de recettes de l'année budgétaire antérieure (2020) ont été actualisées par rapport aux niveaux approuvés de la loi de finances initiale de 2020, et ce dans le cadre de la Loi de Finances rectificative adoptée en juillet 2020 : Les tableaux des recettes qui figurent dans la LF rectificative par comparaison à ceux de la LF initiale sont disponibles sous les liens suivants :

https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf (page 1220)

<https://www.finances.gov.ma/Publication/db/2019/lf2020.pdf> (page 2433) Ce sont ces estimations des recettes actualisées et non pas celles des recettes initiales pour l'année 2020 qui sont publiées au niveau de la note de présentation du PLF 2021 (annexe) et du rapport économique et financier page 103 : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf L'actualisation des prévisions de clôture de l'année 2020 en terme de recettes est également présentée au niveau du rapport préalable au budget pour l'année 2021 page 12 :

<http://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement (avec lequel l'examineur pair semble être d'accord) est bien reçu. A la lumière des sources supplémentaires fournies, la réponse est révisée de "b" à "a".

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/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf

Comment:
Voir page 103

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Les estimations des recettes par catégorie au titre de l'exercice 2019 et années antérieures sont présentées au niveau du rapport économique et financier du PLF 2021 (page 103) : https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_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/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf

Comment:

Voir page 103

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Les recettes fiscales et non fiscales sont individuellement identifiées pour l'année 2019 et les années antérieures. Le rapport économique et financier accompagnant le PLF 2021 donne une ventilation des recettes fiscales et non fiscales et ce par type d'impôt (IS,IR,TVA, ect...), annexe de la page 103 : https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_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/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf

Comment:

Voir page 103

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 (2019): https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_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. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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:

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

Source:

https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf
https://www.finances.gov.ma/Publication/db/2021/DTFE_Rapport%20dette_FR.pdf
https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20C3%A9conomique%20et%20financier_Fr.pdf
https://www.finances.gov.ma/Publication/db/2021/DEPF_Synth%C3%A8se%20du%20REF_FR.pdf

Comment:

tout le rapport parle de la dette publique (premier lien) et une synthèse est présentée sur un tableau à partir de la page 70

Cependant, les informations ne sont présentées que pour le premier semestre 2020

Peer Reviewer
Opinion: Disagree
Suggested Answer:

Comments: En toute logique la réponse devrait être d, puisque les informations ne sont présentées que pour le premier semestre 2020. Le manuel devrait préciser la notation par rapport à cette situation.

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, the core information is presented for government debt.

Comments: Les estimations liées aux emprunts ou à la dette publiques pour l'année AB-1 (2020) sont bien présentées au niveau du PLF 2021 et documents budgétaires annexes; à savoir : - Dépenses en intérêts en 2020 : ventilées en charges de la dette intérieure et extérieure et disponibles au niveau de la note de présentation du PLF 2021 (page 22); https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf et au niveau du rapport économique et financier page 103 : https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf - Nouveaux emprunts (besoin de financement) en 2020 : disponibles dans la Note de présentation du PLF 2021 (page 15) : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf - Encours de la dette extérieure et intérieure en 2020 : disponibles au niveau du Budget citoyen du PLF 2021 (page 50): http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Les dépenses d'intérêts et les nouveaux emprunts sont bien présentés dans la Note de présentation et le Rapport économique et financier, mais ils ne représentent que deux des six éléments de base évalués à la question 31 ; de plus, la version citoyenne du PLF 2021 ne peut être évaluée pour cet indicateur, car elle a été publiée en ligne le 23 décembre 2020, soit après l'approbation du budget par la législature. La réponse existante de "c" est donc maintenue.

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 total debt outstanding 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/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf
https://www.finances.gov.ma/Publication/db/2021/DTFE_Rapport%20dette_FR.pdf
https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf
https://www.finances.gov.ma/Publication/db/2021/DEPF_Synth%C3%A8se%20du%20REF_FR.pdf

Comment:

SELON LE RAPPORT DE LA DETTE PUBLIQUE LES DONNEES REELLES SONT PRESENTEES JUSQU'A LA FIN DU PREMIER SEMESTRE 2020 PAR EXEMPLE CELLES LA DETTE DU TRESOR PUBLIQUE PRESENTEE AU NIVEAU DE LA PAGE 64 ET TOUT LE TABLEAU DE SYNTHESE PRESENTE LES CHIFFRES REELS A PARTIR DE LA PAGE 70 (https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport sur la dette publié pour l'année 2021 présente les données réelles détaillées sur la dette publique relatives aux années 2019 et 2018 : https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf En plus le rapport Economique et Financier 2021 présente des informations réelles sur le niveau de la dette pour les années 2019 et 2018, annexe à la page 103: https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf et le budget citoyen du PLF 2021 , voir la page 50 : http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.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.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

https://www.finances.gov.ma/Publication/db/2021/05-%20Rapport%20SEGMA_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le corps du Projet de Loi de Finances 2021 présente l'ensemble des recettes et les dépenses des comptes spéciaux du Trésor et des Services de l'Etat gérés de manière autonome : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf Le rapport sur les CST et le rapport sur les SEGMA, donnent des informations relatives aux ressources, aux dépenses et aux financements : https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf https://www.finances.gov.ma/Publication/db/2021/05-%20Rapport%20SEGMA_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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Comment:

Voir page 14 de la note de présentation du PLF 2021

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 36 (article 35) : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf La note de présentation au titre de l'année 2021 présente également le budget de l'Etat selon une base consolidée (page 14), ainsi que le montant consolidé des investissements publics et ce, par composantes (CST, Collectivités Territoriales et SEGMA) voir page 28 de la note : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_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 : https://www.finances.gov.ma/Publication/db/2021/04-%20Rapport%20C3%A9tablissements%20et%20entreprises%20publics_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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Comments: Le rapport sur le secteur des Etablissements et Entreprises Publics (EEP) qui fait partie de la documentation budgétaire, présente les transferts de l'Etat vers les EEP. Cependant, les transferts vers entités territoriales ne sont pas présentés, tandis que près de 90% de leurs ressources fiscales proviennent des transferts de l'Etat, notamment au titre de l'IS, de l'IR et de la TVA.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Comments: Des estimations de l'ensemble des transferts intergouvernementaux sont présentés. En effet, la Loi organique n°111-14 relative aux régions stipule dans ses articles n°187 et 188, que l'Etat doit prévoir dans les lois de finances l'affectation de ressources financières permanentes et suffisantes aux régions pour leur permettre d'exercer les compétences propres. De ce fait, nous retrouvons cette information au niveau de la "Note sur les Dépenses relatives aux Charges Communes" : http://lof.finances.gov.ma/sites/default/files/budget/files/12_note_charges_communes_fr.pdf où sont présentés dans la page 17, les montant alloués à partir du Chapitre "Charges Communes" aux Collectivités Territoriales ainsi qu'au Fonds de solidarité interrégionale, au titre de l'année 2021. Les dépenses allouées au "Fonds spécial relatif au produit des parts d'impôts affectées aux régions" au titre des années 2020 et 2021 sont disponibles également au niveau de la note de présentation du PLF 2021 (annexe 3):

https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf Ces versements sont présentés plus en détail dans le rapport sur les CST du PLF 2021 (page 17) : https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf Nous retrouvons également cette information au niveau de la page 37 du Budget Citoyen du PLF2021 : http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf

IBP Comment

Les commentaires des examinateurs sont bien reçus. En particulier, les sources supplémentaires fournies par l'examineur du gouvernement sont bien notés ; cependant, la Note sur les Dépenses Relatives aux Charges Communes et la Note de Présentation ne contiennent pas de discussions narratives détaillées ni de ventilation par région, tandis que le rapport sur les CST fournit des informations sur les Fonds spécial relatif au produit des parts d'impôts affectées aux régions et les Charges Communes aux Collectivités Territoriales pour la période 2017-2020 plutôt que pour 2021. Enfin, le budget des citoyens ne peut pas être utilisé pour répondre à la question sur l'EBP.. La réponse est révisée de "d" à "b".

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:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

https://www.finances.gov.ma/Publication/db/2021/14-%20Note%20R%C3%A9partition%20R%C3%A9gionale%20de%20l'investissement_Fr.pdf
https://www.finances.gov.ma/Publication/db/2021/09-%20Rapport%20Genre_Fr.pdf

Comment:

Le budget genre et la présentation par répartition régionale

Peer 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: En cohérence avec la réponse donnée à la question suivante, il y a trois types de dépenses présentées pour illustrer l'impact des politiques budgétaires et non pas deux.

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/Publication/db/2021/09-%20Rapport%20Genre_Fr.pdf 'Le rapport sur la répartition régionale de l'investissement présente l'impact des différents programmes mis en place pour réduire les disparités sociales et territoriales :

https://www.finances.gov.ma/Publication/db/2021/14-%20Note%20R%C3%A9partition%20R%C3%A9gionale%20de%20l'investissement_Fr.pdf 'Le rapport sur les CST accompagnant le PLF 2021, illustre l'impact financier des politiques publiques sur certains groupes de citoyens, notamment les ruraux, les habitants des régions de montagne, les veuves, les élèves issus des milieux défavorisés, les ramedistes, les sinistrés, la population vulnérables (INDH) notamment les femmes. A titre d'illustration, pour l'année 2021, ce rapport présente dans la page 54 les dépenses au titre des actions de secours et d'assistance aux populations sinistrées. il présente également la répartition des programmes de l'INDH (page 21), les versements effectués dans le cadre du fonds d'entraide familiale (page 36) et les versements dans le cadre du fonds spécial routier pour la réduction des disparités sociales et territoriales en milieu rural (page 45): https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf 'Le PLF2021 a consacré 200 postes budgétaires pour les personnes en situation d'handicap, à l'instar des années antérieures (2019 et 2020), présentés dans la page 33 du corps de la loi de finances 2021 (article 18) : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Comme le note le chercheur, il y a une présentation par genre ainsi qu'une présentation des dépenses d'investissement par région. En outre, selon les directives de la question 36, "... lorsqu'un pays inclut une présentation spéciale de toutes les politiques destinées à bénéficier aux populations les plus pauvres (et est utilisé pour répondre à la question 52), cela peut être considéré comme un affichage alternatif à des fins de répondre aussi à cette question." Étant donné qu'une telle présentation est évaluée en Q52, cela constitue une troisième présentation. La réponse est donc révisée de "b" à "a".

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

Policy impacts based on income

Other displays of expenditure (please specify)

Source:

https://www.finances.gov.ma/Publication/db/2021/14-%20Note%20R%C3%A9partition%20R%C3%A9gionale%20de%20l'investissement_Fr.pdf
https://www.finances.gov.ma/Publication/db/2021/09-%20Rapport%20Genre_Fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 'Impacts des politiques économiques basés sur le genre : https://www.finances.gov.ma/Publication/db/2021/09-%20Rapport%20Genre_Fr.pdf 'Impacts des politiques économiques basés sur le revenu : https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf ' Répartition des dépenses de l'éducation par région : https://www.finances.gov.ma/Publication/db/2021/14-%20Note%20R%C3%A9partition%20R%C3%A9gionale%20de%20l'investissement_Fr.pdf ' Répartition des dépenses de santé par région : https://www.finances.gov.ma/Publication/db/2021/14-%20Note%20R%C3%A9partition%20R%C3%A9gionale%20de%20l'investissement_Fr.pdf ' Postes budgétaires pour les personnes en situation d'handicap : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Comments: 'Impacts des politiques économiques basés sur le genre : https://www.finances.gov.ma/Publication/db/2021/09-%20Rapport%20Genre_Fr.pdf 'Impacts des politiques économiques basés sur le revenu : https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf ' Répartition des dépenses de l'éducation par région : https://www.finances.gov.ma/Publication/db/2021/14-%20Note%20R%C3%A9partition%20R%C3%A9gionale%20de%20l'investissement_Fr.pdf ' Répartition des dépenses de santé par région : https://www.finances.gov.ma/Publication/db/2021/14-%20Note%20R%C3%A9partition%20R%C3%A9gionale%20de%20l'investissement_Fr.pdf ' Postes budgétaires réservés aux personnes en situation d'handicap : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question 36 ; la réponse est révisée de "Policy impacts based on gender, Distribution of health expenditures by geographic region, Distribution of education expenditures by geographic region" à "Policy impacts based on income, Policy impacts based on gender, Other displays of expenditure (please specify)." L'autre affichage des dépenses est celui des dépenses d'investissement par région, tel que présenté dans la Note sur la répartition régionale de l'investissement.

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.

Please provide in the comments a list of all known public corporations.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

https://www.finances.gov.ma/Publication/db/2021/04-%20Rapport%20R%C3%A9tablissements%20et%20entreprises%20publics_Fr.pdf

Comment:

Voir par exemple pages 17-18

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport sur le secteur des Etablissements et Entreprises Publics 2021 présente les transferts de l'Etat vers les EEP, voir annexe 5 page 108 : https://www.finances.gov.ma/Publication/db/2021/04-%20Rapport%20R%C3%A9tablissements%20et%20entreprises%20publics_Fr.pdf. Ces transferts sont présentés dans le même rapport, selon un mode narratif pages 17-18, avec une répartition par secteur d'intervention.

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/Publication/db/2021/11-%20Rapport%20Compensation_Fr.pdf

Comment:

Voir pages 22-36 du Rapport sur la Compensation

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all quasi-fiscal activities.

Comments: On ne voit pas quels sont les éléments essentiels qui ne sont pas pris en compte. Les rapports sur la compensation et sur les comptes spéciaux de trésor, qui accompagnent le PLF 2021, donnent des informations. Le rapport sur la compensation prévoit des dotations pour soutenir les prix du gaz butane et certains produits alimentaires de base, les bénéficiaires de ces mesures étant ceux qui doivent se procurer ces produits et les gains correspondent au différentiel de prix. Le rapport sur les CST identifie, pour chaque CST, l'usage qui sera fait de ces fonds.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

Comments: En ce qui concerne 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 2021 page 69 (voir tableaux des ressources et des charges des CST) et dans le rapport sur les comptes spéciaux du trésor (page 42): https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_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/Publication/db/2021/11-%20Rapport%20Compensation_Fr.pdf (Page 36). Les bénéficiaires sont les consommateurs du gaz butane, du sucre et du blé. 3. Des charges liées à la prise en charge des mesures d'accompagnement de la décompensation du pétrole sous forme des versements au "Fonds d'accompagnement des réformes du transport routier urbain et interurbain" pour le renouvellement du parc des taxis. Les bénéficiaires sont les chauffeurs des petits taxis (circulation en ville) et des grands taxis (circulation entre villes) au niveau de la page 17 de la "Note sur les Dépenses relatives aux Charges Communes" : http://lof.finances.gov.ma/sites/default/files/budget/files/12_note_charges_communes_fr.pdf

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Les informations contenues aux pages 22-36 du Rapport sur la compensation se concentrent presque entièrement sur 2020 et les années précédentes, avec seulement une brève note sur l'exercice 2021 fournie à la page 36 ("Crédits programmés au titre du Projet de Loi de Finances 2021"). De plus, le rapport sur les CST se concentre principalement sur les années 2019 et antérieures. Pendant ce temps, la charge des entreprises de télécommunications et les charges liées à la prise en charge des mesures d'accompagnement de la décompensation du pétrole qui sont cités par l'examineur gouvernemental s'appliquent davantage aux revenus affectés évalués à la question 46. La réponse existante de "c" est maintenue.

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/Publication/db/2021/04-%20Rapport%20C3%A9tablissements%20et%20entreprises%20publics_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/11-%20Rapport%20Compensation_Fr.pdf

<https://www.finances.gov.ma/Publication/depp/2020/rapport-activite-depp-2019.pdf>

Comment:

Le rapport sur les EEP, accompagnant le Projet de Loi de Finances 2020, présente le montant du capital social et le pourcentage de participation de l'état

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 p 29 (<https://www.finances.gov.ma/Publication/depp/2020/rapport-activite-depp-2019.pdf>)

Peer Reviewer

Opinion: Agree

Comments: Un bilan d'ouverture est élaboré depuis 2018, mais le recensement du patrimoine de l'Etat mené par le TGR n'est pas encore achevé.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all financial assets.

Comments: Le rapport sur les Comptes Spéciaux du Trésor 2021 présente des informations sur les avoirs financiers notamment au niveau de la masse des services financiers (pages 63-64) : https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf Le portefeuille public est composé exclusivement des Etablissements et Entreprises Publics et de leurs filiales ainsi que les participations dans certaines entreprises privées à caractère stratégique. Le rapport annuel établi par la DEPP en 2020 sur la situation financière des établissements et entreprises publiques présente en détail la composition et performances du portefeuille public : <https://www.finances.gov.ma/Publication/depp/2020/rapport-activite-depp-2019.pdf> La composition du portefeuille public et sa répartition sont aussi disponibles au niveau du rapport sur le secteur des

Etablissements et Entreprises Publics 2021 pages 10 à 13 :https://www.finances.gov.ma/Publication/db/2021/04-%20Rapport%20C3%A9tablissements%20et%20entreprises%20publics_Fr.pdf

IBP Comment

Les pages du Rapport sur les CST citées par l'examinateur gouvernemental font référence à l'exercice 2019 plutôt qu'à 2021. En outre, le rapport annuel de la DEPP ne fait pas partie du paquet PLF 2021, et ne peut pas être utilisé pour répondre à la question 39. A la lumière de l'information contenue dans le Rapport sur les EEPs (le montant du capital social et le pourcentage de participation de l'état), la réponse existante de "c" est maintenue.

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: L'Etat tient un registre des immeubles et des terrains qu'il détient, mais cette information n'est pas annexée à la proposition de budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all nonfinancial assets.

Comments: L'Etat dispose d'un registre des immobilisations corporelles qu'il détient et recueille des informations partielles sur leur utilisation et leur âge. Le rapport sur le foncier public mobilisé pour l'investissement qui accompagne le PLF 2021 donne le bilan de la mobilisation pour investissement du patrimoine foncier de l'Etat au titre des exercices 2019 et 2020 : https://www.finances.gov.ma/Publication/db/2021/13-%20Rapport%20Foncier%20Public_Fr.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Etant donné que le Rapport sur le Foncier Public Mobilise pour l'Investissement donne des informations pour les exercices 2019 et 2020 plutôt que pour l'exercice budgétaire en cours du PLF 2021, la réponse existante de « d » est maintenue.

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. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all expenditure arrears are presented.

Comments: Le rapport sur la compensation qui accompagne le PLF 2021 distingue entre la charge annuelle de la compensation et les émissions des dépenses de compensation, dont la différence peut constituer des arriérés selon les cas : https://www.finances.gov.ma/Publication/db/2021/11-%20Rapport%20Compensation_Fr.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné qu'aucun chiffre explicite n'est présenté pour le stock d'arriérés dans le Rapport sur la compensation, et étant donné que ce Rapport se concentre presque entièrement sur les exercices 2019-2020 et antérieurs, la réponse existante de « d » est maintenue.

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur les CST présente les recettes pour alimenter le Fonds de gestion des risques afférents aux emprunts des tiers garantis par l'État, mais ce fonds ne bénéficie d'aucune dotation dans le PLF 2021

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all contingent liabilities.

Comments: La dette des Etablissements et entreprises publics garantie par l'Etat est présentée, par bénéficiaire, au niveau du rapport de la dette du PLF 2021 (page 45) : https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf

IBP Comment

Bien que le commentaire fourni par l'examineur du gouvernement soit bien noté, car la page 45 du Rapport sur la dette publique ne traite que des chiffres de la fin de 2019 plutôt que de l'année budgétaire, la réponse existante de « d » est maintenue.

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:

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

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Il n'y a pas de rapport sur la soutenabilité de la dette publique joint à la documentation budgétaire. Le rapport sur la dette n'analyse pas la viabilité de la dette à long terme.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le rapport sur la dette du PLF2021 présente au niveau de la page 25 des informations sur la maturité de la dette allant jusqu'à 30 ans et sur la gestion active de la dette : https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf

IBP Comment

Au vu des informations limitées présentées à la page 25 et au tableau 4 du Rapport sur la dette publique, la réponse est révisée de « d » à « c ».

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:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

Comment:

Voir pages 24-25 de la note de présentation du PLF

Voir pages 36 et 44 du corps du PLF

Peer Reviewer

Opinion: Agree

Comments: Les montants des dons et des emprunts sont donnés de manière globale

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Comments: Les estimations des sources des donateurs sont présentées d'une manière agrégée au niveau de la note de présentation page 24-25 https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf et dans le corps du PLF 2021 : pages 36- 44 : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf Elles sont présentées aussi dans le tableau page 70 du corps du PLF 2021 : Dépenses des comptes spéciaux du Trésor, Fond spécial des dons des pays du conseil de coopération du Golfe: https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf En plus, le rapport sur la dette présente des informations sur les organismes financiers internationaux et la structure par créancier notamment pages 36 à 42 : https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf

IBP Comment

Hormis les pages 24-25 de la Note de présentation du PLF et les pages 36/44 du Corps de la loi (que le chercheur cite également), la page 70 du corps ne fournit qu'une seule ligne sur les dons du Conseil de coopération du Golfe. De plus, les pages 36-42 du Rapport sur la dette publique ne couvrent que l'année 2019 plutôt que l'exercice 2021. La réponse existante du « c » est maintenue.

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:

d. No, information related to tax expenditures is not presented.

Source:

https://www.finances.gov.ma/Publication/db/2021/07-%20Rapport%20d%C3%A9penses%20fiscales_Fr.pdf

Comment:

effectivement le rapport ne contient aucune information sur l'année 2021 donc nous révisons notre réponse de a à d

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur les dépenses fiscales présente seulement les dépenses fiscales constatées en 2019 et en 2020

Government Reviewer

Opinion: Agree

Comments: Un rapport relatif aux dépenses fiscales présente pour les années budgétaires 2019 et 2020 une analyse détaillée de ces dépenses par type d'impôt (tableau 2), par type de dérogation (tableau 3), par secteur d'activité (tableau 4), par type de bénéficiaires (tableau 5), par objectif (tableau 6) et par vocation (tableau 7). Il donne aussi les dépenses fiscales supprimées (tableau 8)

:https://www.finances.gov.ma/Publication/db/2021/07-%20Rapport%20d%C3%A9penses%20fiscales_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:

c. Yes, estimates of some but not all earmarked revenues are presented.

Source:

https://www.finances.gov.ma/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf

Comment:

Le Rapport sur les Comptes Spéciaux du Trésor contient quelques informations pour l'exercice 2021, mais la plupart des chiffres sont fournis pour les exercices précédents.

Peer Reviewer

Opinion: Agree

Comments: Les recettes affectées sont celles des Comptes spéciaux du Trésor. Le rapport sur les CST présente les chiffres de 2019 et 2020 mais le corps du projet de budget présente les dotations des libellés des différents CST pour 2021. Seulement un certain nombre de libellés n'ont pas de dotation et ne sont donc pas budgétisés. Il est seulement indiqué "mémoire"; par exemple le Fonds de modernisation de l'Administration publique, le Fonds spécial pour la gestion de la pandémie du Coronavirus "Covid-19", le Fonds d'investissement stratégique, etc.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Comments: Les recettes affectées profitent aux collectivités territoriales et aux comptes d'affectation spéciale. Ces recettes affectées sont détaillées dans le tableau des recettes du corps du PLF2021, tableau III des Comptes Spéciaux du Trésor de la page 69 :

https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf, et sont présentées plus en détail dans le rapport des Comptes Spéciaux du Trésor 2021 : https://www.finances.gov.ma/Publication/db/2019/cst_fr.pdf Les recettes affectées aux régions sont disponibles au niveau de l'article 7 et 8 du corps du PLF 2021 (page 31) : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Comme l'observe l'examineur pair, certains fonds ne disposent pas d'estimations de ressources pour l'exercice 2021 dans le corps du PLF 2021 (par exemple, le Fonds spécial pour la promotion du système d'éducation et de formation et l'amélioration de sa qualité, le Fonds spécial de la zakat aux pages 69-70), et ces chiffres ne sont pas non plus fournis dans le Rapport sur les CST (qui se concentre principalement sur l'exercice 2019 et avant). La réponse existante de "c" est maintenue.

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/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf
https://www.finances.gov.ma/Publication/db/2021/DEPF_Synth%C3%A8se%20du%20REF_FR.pdf

Comment:

Le rapport économique et financier présente des informations sur la manière dont le budget proposé est lié aux objectifs politiques du gouvernement pour l'année budgétaire 2021 cependant les objectifs prioritaires sont synthétisés à partir de la page 93

Peer Reviewer

Opinion: Agree

Comments: Les programmes d'action sont déclinés dans le titre III de la note de présentation, mais souvent, ils ne sont pas quantifiés. Ils le sont dans les morasses, mais celles ci ne font pas partie de la documentation budgétaire

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: Par construction, le projet de la loi de finances résulte de la prise en charge de l'ensemble des objectifs politiques énoncés par le gouvernement pour l'année budgétaire. Les explications y afférentes sont fournies dans l'ensemble des 13 rapports annexes accompagnant le PLF pour illustrer les décisions prises en la matière, proposées pour l'approbation du Parlement (conformément à l'article 48 de la LOLF); à savoir : (1) Note de présentation de la loi de finances comportant des données concernant les investissements du budget général ainsi que les impacts financiers et économiques des dispositions fiscales et douanières proposées; (2) rapport économique et financier; (3) rapport sur les établissements et entreprises publics ; (4) rapport sur les services de l'Etat gérés de manière autonome; (5) rapport sur les comptes spéciaux du Trésor; (6) rapport sur les dépenses fiscales ; (7) rapport sur la dette publique; (8) rapport sur le budget axé sur les résultats tenant compte de l'aspect genre; (9) rapport sur les ressources humaines ; (10) rapport sur la compensation ; (11) note sur les dépenses relatives aux charges communes ; (12) rapport sur le foncier public mobilisé pour l'investissement ; (13) note sur la répartition régionale de l'investissement. D'une manière synthétisée, cette relation entre le budget et les objectifs politiques énoncés par le gouvernement est présentée dans la note d'orientation du PLF 2021 qui illustre les priorités du projet de la loi, qui ne sont autres que les objectifs retenus par l'exécutif, et leur impact financier sur le cadrage budgétaire de l'année : <https://www.finances.gov.ma/Publication/db/2020/circulaire%2012-2020-PLF-2021.pdf> La note de présentation du projet de loi de finances 2021 (pages 30 à 123) et le rapport économique et financier (pages 93 à 96) déclinent les priorités du gouvernement et donnent une description détaillée selon une analyse sur le mode narratif des politiques publiques engagées par secteur en liaison avec l'effort budgétaire y afférent. Ils présentent notamment les grands choix budgétaires et font 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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf De plus, M. le Ministre du MEFRA a présenté également dans son discours à l'occasion de la présentation du projet de Loi de Finances 2021 devant le parlement la liaison entre le budget proposé et les objectifs politiques énoncés par le gouvernement pour l'année 2021 <https://www.finances.gov.ma/Publication/cabinet/2020/Discours%20Parlement%20PLF2021%20V%2019.10.2020%2014%20h%2020.pdf>

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Les pages 30 à 123 de la Note de présentation ne quantifient pas l'impact budgétaire

de toutes les politiques pour l'exercice 2021, et certains chiffres fournis concernent les résultats du programme observés au cours de l'année 2020. Les pages 93-96 du rapport économique ne quantifient pas non plus l'impact budgétaire des politiques proposées qui sont décrites dans cette section. À la lumière de cela, ainsi que du commentaire de l'examineur pair, la réponse existante de "c" est maintenue.

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/Publication/db/2021/06-%20Rapport%20CST_Fr.pdf

Comment:

à partir de la Page 7

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Comments: La note de présentation du budget ne va pas au-delà de 2021 et le rapport économique et financier ne va pas au-delà de 2020. Même si les objectifs fixés par le gouvernement ont une portée pluriannuelle, celle-ci ne ressort pas dans la documentation budgétaire. Les données pluriannuelles présentées dans le rapport sur les comptes spéciaux du trésor portent sur les années antérieures et le rapport ne fait pas de prévision pluriannuelle. Par ailleurs, ce n'est pas le document de référence du PLR.

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 a multi-year period are presented, along with a narrative discussion.

Comments: Les objectifs fixés par le gouvernement dans le cadre du PLF 2021 ont une portée pluriannuelle et les mesures contenues dans le budget proposé sont liées à la réalisation des objectifs. Conformément à la note d'orientation du PLF 2021 qui illustre les priorités du projet de la loi et les objectifs politiques sur une période pluriannuelle et qui ne sont autres que les objectifs retenus par l'exécutif comme présentés sous le lien : <https://www.finances.gov.ma/Publication/db/2020/circulaire%2012-2020-PLF-2021.pdf>, les objectifs ainsi que les actions envisagées pour leur réalisation, associés aux enveloppes budgétaires qui leur sont allouées sont détaillés dans la note de présentation du projet de loi de finances 2021 et le rapport économique et financier : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Compte tenu de la note de l'examineur pair selon laquelle la Note de présentation ne va pas au-delà de 2021 et le Rapport économique et financier ne va pas au-delà de 2020, et à la lumière des informations pluriannuelles limitées présentées dans le rapport sur les CST, la réponse existante de « c » est maintenue.

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:

N/A

Comment:

Nous n'avons pas trouvé des données non financière sur l'acquisition d'intrants.

Peer Reviewer

Opinion: Agree

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 2021, 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 les programmes du Gouvernement pour au moins l'année budgétaire 2021 et les années antérieures. En plus, la note sur la répartition régionale de l'investissement 2021 présente des données non financières au niveau de l'annexe 2 :

http://lof.finances.gov.ma/sites/default/files/budget/files/mshrw_nj_id_qt_llqt_m_lbrlmm_lsn_2021.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. L'annexe 2 de la répartition régionale de l'investissement fournit des informations non financières pour les *résultats* attendus, mais les intrants fournis sont uniquement de nature financière (coût global du projet et crédits 2021 en MDH. La réponse existante de "d" est maintenue.

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:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

N/A

Comment:

Les rapports de performance 2020 ne sont pas publiés.

Peer Reviewer

Opinion: Agree

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 2021, 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 les programmes du Gouvernement pour au moins l'année budgétaire 2021 et les années antérieures. En plus, la note sur la répartition régionale de l'investissement 2021 présente des données non financières au niveau de l'annexe 2 :

http://lof.finances.gov.ma/sites/default/files/budget/files/mshrw_nj_ld_qt_llqt_m_lbrlmn_lsn_2021.pdf

IBP Comment

Il existe certaines projections de résultats non-financiers pour l'exercice 2021 dans le rapport CST (voir pages 49, 52) et dans le rapport SEGMA, mais elles sont limitées. Comme le note le chercheur, les rapports de performance pour les ministères ne sont pas disponibles. La réponse est révisée de "d" à "c".

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Comments: Les projets de performance établis par tous les départements ministériels au titre du PLF 2021 et la note sur la répartition régionale de l'investissement présentent des données non financières et des objectifs de performance :

http://lof.finances.gov.ma/sites/default/files/budget/files/mshrw_nj_ld_qt_llqt_m_lbrlrmn_lsn_2021.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Etant donné que les projets de performance ne sont pas publiés dans le cadre du package PLF 2021 en ligne (<https://www.finances.gov.ma/fr/vous-orientez/Pages/plf2021.aspx>), et que la note sur la répartition régionale de l'investissement se concentre principalement sur les années antérieures à 2021 (voir par exemple le tableau aux pages 16-17), la réponse existante de "d" est maintenue. L'annexe 1 fournit une liste de projets régionaux pour 2021 et leurs crédits en MDH, mais pas d'objectifs de performance non financiers.

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 as 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/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf

Comment:

Pages 46 - 50, entre autres

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Comments: Il ne peut pas être établi que des estimations de toutes les politiques destinées à bénéficier directement aux populations les plus démunies du pays sont présentées dans la documentation budgétaire, par exemple un tableau détaillé des dépenses pro-pauvres, à moins de considérer le lancement de la première phase de la généralisation de la couverture sociale et la consolidation des politiques sociales comme des estimations de toutes les politiques destinées à bénéficier directement aux populations les plus démunies. Les pages 46 à 50 sont essentiellement narratives et ne donnent pas les montants des dotations budgétaires correspondantes.

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 2021 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/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf Le rapport économique et financier du PLF 2021 présente aussi ces politiques d'une manière détaillée et selon un mode narratif : https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Voir également page 58 du Rapport économique et financier, ainsi que les pages 80-82, 99, et 107-108 de la Note de présentation.

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:

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

Comment:

Voir les Articles 46 à 51

Peer Reviewer

Opinion: Agree

Comments: La source qui est donnée est la législation tandis que la question posée porte sur l'effectivité. C'est la lettre de cadrage qui fixe la date effective pour l'élaboration des propositions budgétaires par les départements ministériels. Elle est publiée et commentée par la presse.

Government Reviewer

Opinion: Agree

Comments: 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 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/Publication/db/2020/circulaire%2012-2020-PLF-2021.pdf> Par la suite, le MEFRA établit un

calendrier de discussions budgétaires avec les départements ministériels. <http://lof.finances.gov.ma/fr/lof-processus-de-loi>

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 publié sur le site du ministère de l'économie et des finances présente des hypothèses sur lesquelles les projections économiques nationales sont basées mais ce rapport a été publié seulement le 02/10/2020, soit moins d'un mois avant la présentation au Parlement.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: Le rapport préalable au budget est rédigé et publié sur le site du ministère de l'Économie, des Finances et de la Réforme d'Administration en date du 02 octobre 2020, soit 12 jours seulement après la date limite fixée par l'OBI, en raison de contraintes d'ordre technique. Ce document 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/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le PBS a été évalué comme n'étant pas accessible au public dans la section 1 (questions PBS-1 à PBS-8), selon la méthodologie de l'OBS, la réponse « D » doit être sélectionnée pour cet indicateur. La réponse existante est donc maintenue.

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/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

Comment:

Le Rapport Préalable au Budget n'est pas publié selon la méthodologie OBI.

Peer Reviewer

Opinion: Agree

Comments: A cause des délais de publication.

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 information sur les orientations de la politique budgétaire et les priorités économiques 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/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le PBS a été évalué comme n'étant pas accessible au public dans la section 1 (questions PBS-1 à PBS-8), selon la méthodologie de l'OBS, la réponse « D » doit être sélectionnée pour cet indicateur. La réponse existante est donc maintenue.

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: A cause des délais de publication du rapport préalable au budget.

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 2021 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) et définit les principales orientations budgétaires <https://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le PBS a été évalué comme n'étant pas accessible au public dans la section 1 (questions PBS-1 à PBS-8), selon la méthodologie de l'OBS, la réponse « D » doit être sélectionnée pour cet indicateur. La réponse existante est donc maintenue.

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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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:

<https://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

Comment:

Le Rapport Préalable au Budget n'est pas publié selon la méthodologie OBI.

Peer Reviewer

Opinion: Agree

Comments: A cause des délais de publication du rapport préalable au budget.

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 au budget présente les dépenses en intérêts de la dette pour l'année 2020 (page 12).

<https://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf> Le bulletin statistique trimestriel de la dette extérieure publié en septembre 2020 sur le site du MEFRA présente une projection du total du service de la dette (page 3) sur la période 2021-2027 : http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20TRESOR-Sept20_FR.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le PBS a été évalué comme n'étant pas accessible au public dans la section 1 (questions PBS-1 à PBS-8), selon la méthodologie de l'OBS, la réponse « D » doit être sélectionnée pour cet indicateur. La réponse existante est donc maintenue.

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/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

Comment:

Le Rapport Préalable au Budget n'est pas publié selon la méthodologie OBI.

Peer Reviewer

Opinion: Agree

Comments: A cause des délais de publication du rapport préalable au budget.

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 2021-2023 sont présentées dans le rapport préalable au budget (page 19), publié le 02 octobre 2020 sur le site du MEFRA:

<https://www.finances.gov.ma/Publication/db/2020/Rapport%20pr%C3%A9alable%20PLF2021.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le PBS a été évalué comme n'étant pas accessible au public dans la section 1 (questions PBS-1 à PBS-8), selon la méthodologie de l'OBS, la réponse « B » doit être sélectionnée pour cet indicateur. La réponse existante est donc maintenue.

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/Publication/db/2020/Morasse2021_TOME1_FR.pdf
https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME2_FR.pdf
https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME3_FR.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les morasses budgétaires n'accompagnent pas le projet de budget, mais le budget approuvé. Elles présentent des estimations de dépenses selon les trois classifications de dépenses.

Government Reviewer

Opinion: Agree

Comments: La nomenclature des dépenses au Maroc comprend une classification administrative, une classification économique et une classification fonctionnelle. Ainsi, les morasses budgétaires accompagnant le budget approuvé présentent des prévisions de dépenses selon les trois classifications exigées <https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf>
https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME1_FR.pdf
https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME2_FR.pdf
https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME3_FR.pdf De plus, une présentation par programmes est fournie au niveau des projets de performance des différents départements et institutions, publiés sur le site de la LOF du Ministère de l'Economie, des Finances et de la Réforme de l'Administration: <http://lof.finances.gov.ma/fr/budget/47/64>

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/Publication/db/2020/Morasse2021_TOME1_FR.pdf
https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME2_FR.pdf
https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME3_FR.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: classification administrative classification économique classification fonctionnelle
<https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf> https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME1_FR.pdf
https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME2_FR.pdf
https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME3_FR.pdf

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/Publication/db/2020/Morasse2021_TOME1_FR.pdf

https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME2_FR.pdf

https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME3_FR.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Nous retrouvons la présentation des prévisions de dépenses selon les programmes individuels au niveau des morasses budgétaires pour l'ensemble des dépenses: https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME1_FR.pdf

https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME2_FR.pdf

https://www.finances.gov.ma/Publication/db/2020/Morasse2021_TOME3_FR.pdf

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:

http://www.sgg.gov.ma/Portals/0/BO/2020/BO_6944-bis_Fr.pdf?ver=2020-12-18-134113-393

Comment:

Voir l'Article 35 à la page 2067

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les prévisions des catégories de recettes sont présentées dans: -le tableau A (article 35) de la loi de finances n°65-20 pour l'année 2021 : <https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf> -le rapport économique et financier, annexe (page 103):

https://www.finances.gov.ma/Publication/db/2021/03-%20Rapport%20%C3%A9conomique%20et%20financier_Fr.pdf - la note de présentation,

Tableau A : Évaluation globale des recettes. Pages: 24- 27 : [https://www.finances.gov.ma/Publication/db/2021/02-](https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf)

[%20Note%20de%20pr%C3%A9sentation_Fr.pdf](https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_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:

http://www.sgg.gov.ma/Portals/0/BO/2020/BO_6944-bis_Fr.pdf?ver=2020-12-18-134113-393

Comment:

page 2069 à 2099 (page 45 à 75 du PDF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le budget approuvé présente des sources individuelles de recettes du budget général, des SEGMA et des CST au niveau du corps de la loi de finances (pages 2069 à 2102) : <https://www.finances.gov.ma/Publication/db/2021/lf2021.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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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:

http://www.sgg.gov.ma/Portals/0/BO/2020/BO_6944-bis_Fr.pdf?ver=2020-12-18-134113-393

Comment:

tableau D P: 2109 présente les amortissements et les intérêts de la dette publique

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: La réponse indique un seul élément satisfaisant, mais précise qu'un tableau présente les amortissements et les intérêts de la dette publique. Les intérêts et les amortissements de la dette ainsi que les nouveaux emprunts sont présentés dans le texte de la loi de finances Le rapport sur la dette donne des informations sur le stock de la dette. Il s'agit d'un autre document, qui accompagne néanmoins le PLF et publié sur le site du MEF.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Les trois estimations liées aux emprunts ou à la dette publiques sont présentes au niveau de la Loi de Finances (<https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf>) comme suit: - le montant net des nouveaux emprunts requis au cours de l'année budgétaire: article 35 (Titre III) page 2067, il s'agit du besoin de financement, (https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf) - le paiement des intérêts sur la dette pour l'année budgétaire ainsi que les amortissements de la dette : article 42, tableau D, page 2109 ainsi qu'au niveau de la note de présentation, pages 21 et 23 (https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.pdf) - l'encours total de la dette à la fin de l'année budgétaire: Budget Citoyen de la Loi de Finances ([http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)) page 51

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Compte tenu du fait que les nouveaux emprunts nets sont bien présentés dans le corps de la Loi de finances 2021, la réponse est révisée de « c » à « b ».

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/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

Comment:

Dépenses et recettes totales : page 46-47
Les principales initiatives politiques du budget : pages 41-45
Prévision macroéconomique : page 16, 39
Informations de contact : page 58

Le Budget citoyen présent également un Lexique et le Processus de préparation du Projet de Loi de Finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le Budget Citoyen 2021 présente l'intégralité des informations budgétaires de l'année (faits marquants de la loi de finances 2021, définition du budget et processus de sa préparation, hypothèses sur lesquelles repose le budget 2021, recettes et dépenses du budget 2021, priorités du budget 2021, principales mesures de la loi de finances...), ce qui dépasse de loin les aspects clés exigés dans un budget citoyen. Lien pour consulter le projet du budget http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf Lien pour consulter le budget approuvé : [https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf) Le contact destiné au citoyen pour interagir avec le budget se trouve à la page 58

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://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

https://www.youtube.com/channel/UCN9_Zh6ewsCWlchMCPyt-uw

https://web.facebook.com/BudgetCitoyen2021/?_rdc=1&_rdr

<https://www.ecoactu.ma/le-mefra-publie-le-budget-citoyen-2021/>

Comment:

Le budget citoyen est affiché sur les sites Web du gouvernement ainsi que sur les réseaux sociaux.

Peer Reviewer

Opinion: Agree

Comments: Le budget des citoyens est diffusé en ligne, sur les réseaux sociaux. Aucune information n'a été trouvée sur une présentation lors d'une conférence de presse ou au niveau local. En revanche, le gouvernement a pris l'engagement d'aller dans ce sens <https://www.gouvernement-ouvert.ma/pan-engagement.php?engagement=1&lang=fr>

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 du Budget Citoyen au public marocain sont: 1. Le site web du Ministère chargé de finances (MEFRA) ; 2. Les réseaux sociaux (<https://twitter.com/financesmaroc> ; <https://www.linkedin.com/company/financesmaroc> ; <https://www.facebook.com/financesmaroc/>) 3. La caravane de sensibilisation sur le budget approuvé et le budget citoyen organisée conjointement avec le MEFRA du 22 janvier au 08 avril 2021. Cette 6ème édition a été marquée par l'organisation de plusieurs séminaires, conférences-débat et ateliers au niveau de l'ensemble du territoire national : <https://www.facebook.com/ForumdeschercheursduMEF/posts/1640525506151520/> <https://www.facebook.com/ForumdeschercheursduMEF/posts/1682559401948130/> <https://youtu.be/fROia1wX6sU> <https://presstetouan.com/%d8%a3%d8%b3%d8%a7%d8%aa%d8%b0%d8%a9-%d9%88%d9%85%d9%8f%d8%ae%d8%aa%d8%b5%d9%88%d9%86-%d9%8a%d9%8f%d9%86%d8%a7%d9%82%d8%b4%d9%88%d9%86-%d9%82%d8%a7%d9%86%d9%88%d9%86-%d8%a7%d9%84%d9%85%d8%a7%d9%84/> https://m.facebook.com/story.php?story_fbid=1646583498879054&id=253052364898848 4. Les capsules de vulgarisation réalisées en différentes langues, à savoir le français et l'arabe, ainsi que les trois dialectes de l'amazigh, diffusées sur une chaîne youtube créée à cet effet afin d'atteindre le maximum des citoyens: https://youtube.com/channel/UCN9_Zh6ewsCWlchMCPyt-uw 5. Contenu diffusé par une influenceuse journaliste "Bouchra Ddeau" ayant 2,1 millions d'abonnés sur instagram sous forme de story et de publication : <https://www.instagram.com/p/CMpTmfIA0gS/>

IBP Comment

À la lumière des sources supplémentaires fournies par l'examineur gouvernemental, la réponse est révisée de « b » à « a ».

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:

la réponse "b" nous paraît plus appropriée car les mécanismes sont largement accessibles (twitter facebook, youtube) mais sous-utilisés par le public marocain, par exemple la chaîne youtube contient une vingtaine d'abonnés uniquement

Peer Reviewer

Opinion: Agree

Comments: Le manque d'implication du public lors de l'élaboration du budget est confirmé par le plan d'engagement du gouvernement <https://www.gouvernement-ouvert.ma/pan-engagement.php?engagement=1&lang=fr>

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 Budget Citoyen a mis à la disposition des citoyens les adresses suivantes : «@financesmaroc»: <https://twitter.com/financesmaroc> et ce afin d'interagir avec le contenu de ce document et émettre en retour leurs remarques, commentaires et suggestions. L'organisation de caravanes de sensibilisation sur le budget citoyen et la loi de finances, à travers la tenue de séminaires, conférences-débat et ateliers dans plusieurs régions et villes du pays pour couvrir l'ensemble du territoire national. Ces rencontres sont l'occasion pour échanger avec les citoyens sur le contenu du Budget Citoyen et collecter leurs observations et leur retour en la matière: <https://www.ecoactu.ma/caravane-1f-2020/> <https://www.facebook.com/ForumdeschercheursduMEF/posts/1682559401948130/> <https://youtu.be/frOia1wX6sU> <https://presstetouan.com/%d8%a3%d8%b3%d8%a7%d8%aa%d8%b0%d8%a9-%d9%88%d9%85%d9%8f%d8%ae%d8%aa%d8%b5%d9%88%d9%86-%d9%8a%d9%8f%d9%86%d8%a7%d9%82%d8%b4%d9%88%d9%86-%d9%82%d8%a7%d9%86%d9%88%d9%86-%d8%a7%d9%84%d9%85%d8%a7%d9%84/>

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Comme il n'est pas clair dans quelle mesure la caravane de sensibilisation a été très fréquentée, la réponse existante de « b » est maintenue afin d'assurer l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf

[https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](https://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf)

Comment:

Il y a deux versions du budget citoyen - une pour le Projet de loi de finances 2021, et une pour la Loi de finance 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les versions du budget citoyen produites sont: 1- une version pour le projet de loi de finances ou du budget, tel que présentée à la première chambre du Parlement (chambre des représentants):

http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%20FR_%20PLF%202021.pdf 2- une deuxième version pour le projet de loi ou

du budget amendé par la première chambre, tel que présentée à la deuxième chambre du Parlement (chambre des conseillers) mais diffusée uniquement au niveau du Parlement 3- une troisième version pour la loi de finances ou le budget approuvé par le Parlement (les deux chambres):

[http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20\(1\).pdf](http://www.finances.gov.ma/Publication/db/2020/Budget%20Citoyen%202021_WEB_FR%20(1).pdf) 4- une quatrième version pour la loi de règlement relative à la loi de finances: https://www.finances.gov.ma/Publication/db/2021/budget%20citoyen%20AR%202020_%20loi-reg2018.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:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

Mai 2020: <https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd>

Juin 2020: <https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb55502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb55502383f>

Juillet 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a>

Août 2020: <https://www.tgr.gov.ma/wps/wcm/connect/1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7/BSFP+Ao%C3%BBt+2020.pdf?MOD=AJPERES&CACHEID=1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7>

Septembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8>

Octobre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/7601eea9-10a2-45f3-8c39-fa8397227c09/BSFP+Octobre+2020.pdf?MOD=AJPERES&CACHEID=7601eea9-10a2-45f3-8c39-fa8397227c09>

Novembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe>

<https://www.finances.gov.ma/Publication/tgr/2020/ExecutionLF3emestrimestre2020.pdf>

Comment:

Voir le tableau "SITUATION DES CHARGES ET RESSOURCES DU TRESOR"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Comments: Les "RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" publiés trimestriellement par la Trésorerie Générale du Royaume présentent les dépenses réelles (d'exécution) selon la classification administrative (par département ou institution) et la classification économique (par chapitre de fonctionnement, investissement...):

<http://www.finances.gov.ma/Publication/db/2020/Ex%C3%A9cution%20LF%202%C3%A8me%20trimestre%202020.pdf> Le Bulletin mensuel des statistiques des finances publiques ainsi que la situation des charges et des ressources du trésor (SCRT), diffusés par le MEFRA à fréquence mensuelle, présentent les dépenses réelles (réalisées) par support budgétaire (Budget général, SEGMA et Comptes Spéciaux du Trésor) selon la nomenclature économique: Mai :

<https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd> Juin:

<https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb5502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb5502383f> Juillet:

<https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a> SCRT du mois de Novembre: <https://www.finances.gov.ma/Publication/dtfe/2020/SCRTnovembre2020.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. À la lumière des informations contenues dans les rapports trimestriels sur les dépenses ministérielles, la réponse est révisée de « c » à « b ».

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

Administrative classification

Source:

Mai 2020: <https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd>

Juin 2020: <https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb5502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb5502383f>

Juillet 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a>

Août 2020: <https://www.tgr.gov.ma/wps/wcm/connect/1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7/BSFP+Ao%C3%BBt+2020.pdf?MOD=AJPERES&CACHEID=1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7>

Septembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8>

Octobre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/7601eea9-10a2-45f3-8c39-fa8397227c09/BSFP+Octobre+2020.pdf?MOD=AJPERES&CACHEID=7601eea9-10a2-45f3-8c39-fa8397227c09>

Novembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: classification économique classification administrative

Comments: Les "RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" publiés trimestriellement par la Trésorerie Générale du Royaume présentent les dépenses réelles (d'exécution) selon la classification administrative (par département ou institution) et la classification économique (par chapitre de fonctionnement, investissement...):

<http://www.finances.gov.ma/Publication/db/2020/Ex%C3%A9cution%20LF%202%C3%A8me%20trimestre%202020.pdf> Le Bulletin mensuel des statistiques des finances publiques ainsi que la situation des charges et des ressources du trésor (SCRT), diffusés par le MEFRA à fréquence mensuelle, présentent les dépenses réelles (réalisées) par support budgétaire (Budget général, SEGMA et Comptes Spéciaux du Trésor) selon la nomenclature économique, nous citons quelques sources à titre indicatif: Mai : <https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd> Juin: <https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb5502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb5502383f> Juillet: <https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a> SCRT du mois de Juin: <https://www.finances.gov.ma/Publication/dtfe/2020/SCRT%20juin%202020.pdf>

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question 68. La réponse est révisée de "Economic classification" à "Administrative classification, 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 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," 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:

Mai 2020: <https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd>

Juin 2020: <https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb5502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb5502383f>

Juillet 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a>

Août 2020: <https://www.tgr.gov.ma/wps/wcm/connect/1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7/BSFP+Ao%C3%BBt+2020.pdf?MOD=AJPERES&CACHEID=1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7>

Septembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8>

Octobre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/7601eea9-10a2-45f3-8c39-fa8397227c09/BSFP+Octobre+2020.pdf?MOD=AJPERES&CACHEID=7601eea9-10a2-45f3-8c39-fa8397227c09>

Novembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Comments: Les "RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" présentent les dépenses réelles pour les programmes individuels d'investissement. A titre d'exemple, au niveau du RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES du 1er trimestre 2020 : <http://www.finances.gov.ma/Publication/db/2020/Ex%C3%A9cution%20LF%201er%20trimestre%202020.pdf>, nous retrouvons les programmes individuels d'investissement au niveau de la page 9.

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Étant donné que seuls les totaux d'investissement par ministère sont fournis à la page 9 du rapport trimestriel (et aucun détail en dessous du niveau ministériel), la réponse existante de « d » est conservée afin d'assurer l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

Mai 2020: [https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd)
MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd

Juin 2020: [https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb55502383f/BSFP+Juin+2020.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb55502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb55502383f)
MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb55502383f

Juillet 2020: [https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a)
MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a

Août 2020: [https://www.tgr.gov.ma/wps/wcm/connect/1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7/BSFP+Ao%C3%BBt+2020.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7/BSFP+Ao%C3%BBt+2020.pdf?MOD=AJPERES&CACHEID=1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7)
MOD=AJPERES&CACHEID=1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7

Septembre 2020: [https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8)
MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8

Octobre 2020: [https://www.tgr.gov.ma/wps/wcm/connect/7601eea9-10a2-45f3-8c39-fa8397227c09/BSFP+Octobre+2020.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/7601eea9-10a2-45f3-8c39-fa8397227c09/BSFP+Octobre+2020.pdf?MOD=AJPERES&CACHEID=7601eea9-10a2-45f3-8c39-fa8397227c09)
MOD=AJPERES&CACHEID=7601eea9-10a2-45f3-8c39-fa8397227c09

Novembre 2020: [https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe)
MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe

Comment:

Voir le tableau "SITUATION DES CHARGES ET RESSOURCES DU TRESOR"

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Les rapports en cours d'année rendus accessibles au public sur une fréquence périodique, en l'occurrence le rapport trimestriel sur l'exécution de la LF, le bulletin mensuel des statistiques des finances publiques et la situation mensuelle des charges et des ressources du trésor, comparent les dépenses et les recettes réelles d'une période donnée avec les prévisions de la loi de finances et les réalisations de la même période

de l'année précédente: - Rapport trimestriel sur l'exécution de la LF:
<http://www.finances.gov.ma/Publication/db/2020/Ex%C3%A9cution%20LF%202020.pdf> - Bulletin mensuel du mois de septembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8> - Situation mensuelle des charges et des ressources du trésor: <https://www.finances.gov.ma/Publication/dtfe/2020/SCRTOctobre%202020.pdf>

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:

Mai 2020: <https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd>

Juin 2020: <https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb5502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb5502383f>

Juillet 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a>

Août 2020: <https://www.tgr.gov.ma/wps/wcm/connect/1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7/BSFP+Ao%C3%BBt+2020.pdf?MOD=AJPERES&CACHEID=1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7>

Septembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8>

Octobre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/7601eea9-10a2-45f3-8c39-fa8397227c09/BSFP+Octobre+2020.pdf?MOD=AJPERES&CACHEID=7601eea9-10a2-45f3-8c39-fa8397227c09>

Novembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe>

Comment:

Voir le tableau "SITUATION DES CHARGES ET RESSOURCES DU TRESOR"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les rapports en cours d'année rendus accessibles au public sur une fréquence périodique, en l'occurrence le rapport trimestriel sur l'exécution de la LF, le bulletin mensuel des statistiques des finances publiques et la situation mensuelle des charges et des ressources du trésor présentent tous les recettes par catégorie: - Rapport trimestriel sur l'exécution de la LF: <http://www.finances.gov.ma/Publication/db/2020/Ex%C3%A9cution%20LF%202020.pdf> - Bulletin mensuel du mois de septembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8> - Situation mensuelle des charges et des ressources du trésor: <https://www.finances.gov.ma/Publication/dtfe/2020/SCRTOctobre%202020.pdf>

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:

Mai 2020: <https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd>

Juin 2020: <https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb5502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb5502383f>

Juillet 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a>

Août 2020: <https://www.tgr.gov.ma/wps/wcm/connect/1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7/BSFP+Ao%C3%BBt+2020.pdf?MOD=AJPERES&CACHEID=1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7>

Septembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8>

Octobre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/7601eea9-10a2-45f3-8c39-fa8397227c09/BSFP+Octobre+2020.pdf?MOD=AJPERES&CACHEID=7601eea9-10a2-45f3-8c39-fa8397227c09>

Novembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe>

Comment:

Voir le tableau "RECETTES ORDINAIRES"

Peer Reviewer

Opinion: Agree

Comments: Dans le rapport mensuel de novembre 2020, les "Autres recettes" réalisées représentent 28,4 milliards de dirham, soit plus de 10% de la réalisation des recettes totales.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: Les rapports diffusés par la TGR, à savoir le bulletin mensuel des statistique des Finances Publiques et le Rapport Trimestriel sur l'Exécution de la LF, donnent les sources individuelles de tous les revenus. A titre d'exemple, le bulletin mensuel du mois de février 2020 (<https://www.tgr.gov.ma/wps/wcm/connect/3520a13d-dec1-4368-980a-ff55d293c9f2/BSFP+F%C3%A9vrier+2020.pdf?MOD=AJPERES&CACHEID=3520a13d-dec1-4368-980a-ff55d293c9f2>) présente l'ensemble des recettes par sources individuelles au niveau de la

page 4, en effet les recettes "autres" et "diverses" représentent 2% du total des recettes (en dessous des 3% exigé par l'IBP), tout en précisant que le bulletin fournit une explication de l'origine des "recettes diverses", comme étant "des recettes des différents ministères notamment les amendes transactionnelles et forfaitaires, les droits de chancelleries, etc... A partir de 2016, les recettes diverses tiennent compte des versements de certains CST et SEGMA au budget général, en application des dispositions de la loi organique relative à la loi de finances qui interdit les versements entre SEGMA et entre SEGMA et CST (article 22), entre CST et entre CST et SEGMA (article 27). Des versements peuvent être effectués au profit du budget général à partir des SEGMA et des CST (articles 22 et 27)."

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Cependant, étant donné que les « Recettes diverses » représentent souvent environ 10 % ou plus du total des « recettes » dans les autres bulletins mensuels et Rapports trimestriel (par exemple, les bulletins mensuels d'août et de novembre 2020 ou le Rapport trimestriel d'exécution du 3ème trimestre 2020), et que cette catégorie « Recettes diverses » n'est pas décomposée, la réponse de "b" est maintenue.

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:

Mai 2020: <https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd>

Juin 2020: <https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb55502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb55502383f>

Juillet 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a>

Août 2020: <https://www.tgr.gov.ma/wps/wcm/connect/1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7/BSFP+Ao%C3%BBt+2020.pdf?MOD=AJPERES&CACHEID=1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7>

Septembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8>

Octobre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/7601eea9-10a2-45f3-8c39-fa8397227c09/BSFP+Octobre+2020.pdf?MOD=AJPERES&CACHEID=7601eea9-10a2-45f3-8c39-fa8397227c09>

Novembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe>

Comment:

Voir le tableau "RECETTES ORDINAIRES"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les rapports d'exécution en cours d'année qui sont accessibles au public, comparent les recettes encaissées pour la période concernée avec les estimations de la loi de finances d'une part, et avec les recettes réalisées pour la même période au titre de l'année précédente d'autre part. (pages 3 et 4) <https://www.tgr.gov.ma/wps/wcm/connect/3520a13d-dec1-4368-980a-ff55d293c9f2/BSFP+F%C3%A9vrier+2020.pdf?MOD=AJPERES&CACHEID=3520a13d-dec1-4368-980a-ff55d293c9f2>

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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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:

Mai 2020: <https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd>

Juin 2020: <https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb55502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb55502383f>

Juillet 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a>

Août 2020: <https://www.tgr.gov.ma/wps/wcm/connect/1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7/BSFP+Ao%C3%BBT+2020.pdf?MOD=AJPERES&CACHEID=1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7>

Septembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8>

Octobre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/7601eea9-10a2-45f3-8c39-fa8397227c09/BSFP+Octobre+2020.pdf?MOD=AJPERES&CACHEID=7601eea9-10a2-45f3-8c39-fa8397227c09>

Novembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe>

https://www.finances.gov.ma/Publication/db/2021/08-%20Rapport%20Dette%20publique_Fr.pdf

https://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE-Mars20_FR.pdf

https://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_Juin20_FR.pdf

https://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20PUBLIQUE_Sept20FR.pdf

Comment:

Voir les sections "Intérêts de la dette" et "5- Financement"

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur la dette publique ne doit pas être mentionné dans la liste, car il ne s'agit pas d'un rapport périodique. Seuls le Bulletin mensuel de statistiques des finances publiques et le bulletin statistique sur la dette extérieure publiques doivent être mentionnés. Ils se complètent, car le stock de la dette publique extérieure n'est pas indiqué dans le Bulletin mensuel de statistiques des finances publiques

Government Reviewer

Opinion: Agree

Comments: L'encours de la la dette, les intérêts ainsi que les nouveaux emprunts sont présentés dans les pages 12 et 13 du rapport en cours d'année des finances publiques: <https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd> De même, les encours de la la dette et le paiement des intérêts sont présentés dans les bulletins trimestriels de la dette du Trésor : http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_Juin20_FR.pdf

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:

Mai 2020: <https://www.tgr.gov.ma/wps/wcm/connect/97f3e676-c81b-4f14-b12e-7a892c2e2bcd/BSFP+Mai+2020.pdf?MOD=AJPERES&CACHEID=97f3e676-c81b-4f14-b12e-7a892c2e2bcd>

Juin 2020: <https://www.tgr.gov.ma/wps/wcm/connect/28179e29-34a6-485e-b695-5eb5502383f/BSFP+Juin+2020.pdf?MOD=AJPERES&CACHEID=28179e29-34a6-485e-b695-5eb5502383f>

Juillet 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e61a13e1-e541-45cf-a1cc-e14bec1a1c7a/BSFP+Juillet+2020.pdf?MOD=AJPERES&CACHEID=e61a13e1-e541-45cf-a1cc-e14bec1a1c7a>

Août 2020: <https://www.tgr.gov.ma/wps/wcm/connect/1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7/BSFP+Ao%C3%BBt+2020.pdf?MOD=AJPERES&CACHEID=1f0a148c-6bd4-4ba4-9091-6aeb71e03ae7>

Septembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/a55e82ab-2824-4833-af86-f65b02dd56c8/BSFP+Septembre+2020.pdf?MOD=AJPERES&CACHEID=a55e82ab-2824-4833-af86-f65b02dd56c8>

Octobre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/7601eea9-10a2-45f3-8c39-fa8397227c09/BSFP+Octobre+2020.pdf?MOD=AJPERES&CACHEID=7601eea9-10a2-45f3-8c39-fa8397227c09>

Novembre 2020: <https://www.tgr.gov.ma/wps/wcm/connect/e37007f8-69e6-43ba-8db9-9ed26a7532fe/BSFP+Novembre+2020.pdf?MOD=AJPERES&CACHEID=e37007f8-69e6-43ba-8db9-9ed26a7532fe>

Comment:

Voir la section "5- Financement"

Les taux d'intérêt sur la dette ne sont pas présentés, mais des informations au-delà des éléments de base sont présentées, telles que les opérations de la gestion active de la dette intérieure.

Peer Reviewer

Opinion: Agree

Comments: Effectivement on ne peut pas mettre "a" car les taux d'intérêt sur la dette ne sont pas présentés, mais des informations au-delà des éléments de base sont présentées. Le stock de la dette extérieure n'est pas présenté dans les rapports statistiques, mais un rapport spécifique lui est consacré.

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 dans les pages 11, 12 et 13 du rapport en cours d'année, et concernent le profil de maturité de la dette intérieure qui constitue la part prépondérante de la dette (soit 76,5% en 2020) ainsi que les intérêts qui sont présentés en terme de charge: <https://www.tgr.gov.ma/wps/wcm/connect/3520a13d-dec1-4368-980a-ff55d293c9f2/BSFP+F%C3%A9vrier+2020.pdf?MOD=AJPERES&CACHEID=3520a13d-dec1-4368-980a-ff55d293c9f2> 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/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_Juin20_FR.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Alors que les paiements d'intérêts sont présentés dans les bulletins statistiques mensuels, les taux d'intérêt ne le sont pas. En outre, le bulletin statistique de la dette extérieure publique fournit également des informations sur les paiements d'intérêts et le ratio de la dette à intérêt fixe sur la dette à intérêt variable, mais pas les taux d'intérêt. La réponse existante de "b" est maintenue.

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 underway, 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:

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

Source:

n/a Le Rapport semestriel ne peut être considéré comme "Revue de milieu d'année" selon les critères de l'OBS

Comment:

Peer Reviewer

Opinion: Agree

Comments: Je n'ai pas trouvé le rapport du 1er semestre sur l'exécution du rapport de la loi de finance 2020 sur le site du MEF. Peut-être qu'il n'a pas été produit? Les prévisions macroéconomiques de la LDF ont été actualisées dans la loi de finances rectificative, mais ce document ne peut pas être pris en compte selon la méthodologie de l'OBS.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Comments: L'année 2020 a été marquée par l'adoption d'une Loi de Finances Rectificative en juillet 2020, qui a actualisé les prévisions macroéconomiques de la loi de finances initiale adoptée en décembre 2019, voir les préambules des notes de présentations des deux lois (initiale et rectificative): - Loi de Finances Rectificative 2020: <https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf> (page 1,2 et 3) - Loi de Finances Initial 2020: <https://www.finances.gov.ma/Publication/db/2020/np-plf20-fr.pdf> (page 1 et 2)

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le LFI 2020 ne peut pas être utilisé pour répondre aux questions sur le MYR, nous devons évaluer la Note de Présentation pour la LFR 2020 seul. Aux pages 1 à 3, seule la croissance du PIB réel est mise à jour (d'autres chiffres tels que le déficit ne sont pas des éléments essentiels comme indiqué à la question 15. La réponse existante est révisée de "d" à "c".

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 underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Source:

Le Rapport semestriel ne peut être considéré comme "Revue de milieu d'année" selon les critères de l'OBS

Comment:

Peer Reviewer

Opinion: Agree

Comments: Même commentaire que précédemment.

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: La Loi de Finances Rectificative de la loi de finances initiale adoptée en juillet 2020 a présenté les actualisations de l'ensemble des estimations de dépenses pour l'année budgétaire 2020: - Loi de Finances Rectificative 2020: voir pages 1257-1263 / Tableaux B, C et D

https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf - Loi de Finances Initiale 2020: voir pages 2469 - 2475 / Tableaux B, C et D

<https://www.finances.gov.ma/Publication/db/2019/lf2020.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire "IBP Staff" pour la question MYR-2. Étant donné que le corps du LFR 2020 lui-même ne contient pas de comparaisons entre les chiffres 2020 révisés et les chiffres initiaux (comme en témoigne le fait que l'examineur gouvernemental cite également le LFI 2020), la Note de présentation est utilisée pour répondre à cette question. Aux pages 46-49 de la Note, les estimations de dépenses sont mises à jour, mais toutes ces différences ne sont pas expliquées (par exemple, Dépenses relatives au service de la dette publique à la page 49). La réponse est donc révisée de "d" à "b".

78. Does the Mid-Year Review of the budget present updated 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 for the budget year underway 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. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Source:

Comment:

Il n'y a pas de rapport de revue semestriel, il existe uniquement un rapport trimestriel sur l'exécution du rapport de la loi de finance.

Le Rapport semestriel ne peut être considéré comme "Revue de milieu d'année" selon les critères de l'OBS

Peer Reviewer

Opinion: Agree

Comments: Même commentaire que précédemment.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: L'actualisation des estimations des dépenses sont présentées selon les trois types de classifications : administrative, économique et fonctionnelle. Voir les morasses budgétaires de la Loi de finances rectificative :

<http://www.finances.gov.ma/Publication/db/2020/TOME%201%20FR%20LOI%20RECT.pdf>

<http://www.finances.gov.ma/Publication/db/2020/TOME%202%20FR%20LOI%20RECT.pdf>

<http://www.finances.gov.ma/Publication/db/2020/TOME%203%20FR%20LOI%20RECT.pdf> et les les morasses budgétaires de la Loi de finances

initiale: https://www.finances.gov.ma/Publication/db/2020/Tome1_fr.pdf https://www.finances.gov.ma/Publication/db/2020/Tome2_fr.pdf

https://www.finances.gov.ma/Publication/db/2020/Tome3_fr.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire "IBP Staff" pour la question MYR-2. Etant donné que la Note de présentation est en cours d'évaluation comme le MYR (et étant donné que les morasses budgétaires ont été mis en ligne trop tard, le 8 octobre 2020), nous utilisons la Note pour répondre à cette question. Aux pages 46-49, des estimations de dépenses mises à jour par classification économique sont présentées. La réponse est révisée de "d" à "c".

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:

Economic classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Classification économique Classification administrative Classification fonctionnelle

Comments: L'année 2020 a été marquée par l'adoption d'une Loi de Finances Rectificative. Les estimations des dépenses sont présentées selon les trois types de classifications : administrative, économique et fonctionnelle. Voir les morasses budgétaires de la Loi de finances rectificative:

<http://www.finances.gov.ma/Publication/db/2020/TOME%201%20FR%20LOI%20RECT.pdf>

<http://www.finances.gov.ma/Publication/db/2020/TOME%202%20FR%20LOI%20RECT.pdf>

<http://www.finances.gov.ma/Publication/db/2020/TOME%203%20FR%20LOI%20RECT.pdf> et les les morasses budgétaires de la Loi de finances

initiale: https://www.finances.gov.ma/Publication/db/2020/Tome1_fr.pdf https://www.finances.gov.ma/Publication/db/2020/Tome2_fr.pdf

https://www.finances.gov.ma/Publication/db/2020/Tome3_fr.pdf

IBP Comment

Veuillez voir le commentaire "IBP Staff" à la question 78. La réponse est révisée de "None of the above" à "Economic classification".

79. Does the Mid-Year Review of the budget present updated 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 for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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 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:

Le Rapport semestriel ne peut être considéré comme "Revue de milieu d'année" selon les critères de l'OBS

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Comments: L'année 2020 a été marquée par l'adoption d'une Loi de Finances Rectificative. Les estimations des dépenses sont présentées également pour les programmes individuels. Voir les morasses budgétaires de la Loi de finances rectificative :

<http://www.finances.gov.ma/Publication/db/2020/TOME%201%20FR%20LOI%20RECT.pdf>

<http://www.finances.gov.ma/Publication/db/2020/TOME%202%20FR%20LOI%20RECT.pdf>

<http://www.finances.gov.ma/Publication/db/2020/TOME%203%20FR%20LOI%20RECT.pdf> et les les morasses budgétaires de la Loi de finances

initiale: https://www.finances.gov.ma/Publication/db/2020/Tome1_fr.pdf https://www.finances.gov.ma/Publication/db/2020/Tome2_fr.pdf

https://www.finances.gov.ma/Publication/db/2020/Tome3_fr.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire "IBP Staff" pour la question MYR-2. Etant donné que la Note de présentation est en cours d'évaluation comme le MYR (et étant donné que les morasses budgétaires ont été mis en ligne trop tard, le 8 octobre 2020), nous utilisons la Note pour répondre à cette question. Les estimations de dépenses par programme ne sont pas présentées dans la section "VI-2. Dépenses" aux pages 46-49 ; la réponse existante de "d" est maintenue.

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 underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

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:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Source:

Le Rapport semestriel ne peut être considéré comme "Revue de milieu d'année" selon les critères de l'OBS

Comment:

Peer Reviewer

Opinion: Agree

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: L'année 2020 a été marquée par l'adoption d'une Loi de Finances Rectificative. Les estimations actualisées des recettes sont présentés au niveau de l'article 9 page 1220 de la Loi de Finances Rectificative: https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf
Pour rappel, les recettes au niveau de la Loi de Finances Initiale sont présentées au niveau de l'article 42 page 2433 <https://www.finances.gov.ma/Publication/db/2019/lf2020.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Veuillez consulter le commentaire "IBP Staff" pour la question MYR-2. Étant donné que le corps de la LFR 2020 lui-même ne contient pas de comparaisons entre les chiffres 2020 révisés et les chiffres initiaux (comme en témoigne le fait que l'examinateur gouvernemental cite également le LFI 2020), la Note de présentation est utilisée pour répondre à cette question. Aux pages 40-46 de la Note, les estimations de recettes sont mises à jour, mais les explications des différences qui sont données sont très brèves ou manquantes (par exemple pour « VI-1-1-2. Recettes d'emprunts à moyen et long termes » à la page 45). La réponse est donc révisée de "d" à "b".

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

Le Rapport semestriel ne peut être considéré comme "Revue de milieu d'année" selon les critères de l'OBS

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: L'année 2020 a été marquée par l'adoption d'une Loi de Finances Rectificative. Les estimations des recettes par catégorie sont présentés au niveau de l'article 9 page 1220 de la Loi de Finances Rectificative: https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Veuillez consulter le commentaire "IBP Staff" pour la question MYR-2 ; la Note de présentation (<https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf>) est utilisée pour répondre aux questions 76-83 sur le MYR. Des informations actualisées sur les recettes par catégorie sont présentées aux pages 41-46 de la Note ; la réponse est donc révisée de "b" à "a".

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

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:

b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Le Rapport semestriel ne peut être considéré comme "Revue de milieu d'année" selon les critères de l'OBS

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: L'année 2020 a été marquée par l'adoption d'une Loi de Finances Rectificative. Les sources de recettes individuelles sont présentées au niveau de ce rapport (https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf) page 1223-1235 (Tableau A article 9)

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire "IBP Staff" pour la question MYR-2. Etant donné que la Note de présentation (<https://www.finances.gov.ma/Publication/db/2020/np-plfr2020-fr.pdf>) est en cours d'évaluation comme le MYR, nous utilisons la Note pour répondre à cette question. Les pages 40-46 fournissent des informations actualisées sur les différentes sources de revenus, telles que les taxes intérieures de consommation sur les produits énergétiques et les tabacs manufacturés (voir page 43); cependant, certaines catégories (telles que Recettes diverses et Dons et legs) ne sont pas ventilées en sources individuelles. La réponse est révisée de "d" à "b".

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 underway, 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:

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

Source:

Le Rapport semestriel ne peut être considéré comme "Revue de milieu d'année" selon les critères de l'OBS

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some 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

(https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf) : - La dette: TABLEAU (D) (Article 12) page 1263. - Les emprunts publics : il s'agit des RECETTES D'EMPRUNTS A MOYEN ET LONG TERMES au niveau de l'article 9, page 1220. Pour rappel, les informations liées à la dette au niveau de la Loi de Finances Initiale (<https://www.finances.gov.ma/Publication/db/2019/lf2020.pdf>) sont présentées au niveau de : - l'article 42 page 2433 - TABLEAU (D) (Article 49) page 2475

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire "IBP Staff" pour la question MYR-2. Etant donné que la Note de présentation est en cours d'évaluation comme le MYR, nous utilisons la Note pour répondre à cette question. Sur les 6 éléments clés décrits dans les lignes directrices de la question 83 ci-dessus, seules des estimations mises à jour des charges en intérêts de la dette intérieure et extérieure sont présentées (page 49). La réponse est révisée de "d" à "c".

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer
Opinion: Agree

Comments: Le Rapport trimestriel sur l'exécution de la Loi de Finances du 4ème semestre 2020 présente les différences entre les réalisations 2020 et les montants prévus dans la LF 2020, ainsi que les taux d'exécution, mais le narratif est très succinct.

<https://www.finances.gov.ma/Publication/tgr/2021/Executionlf4emestrimetre2020.pdf> Comme il ne contient pas plus de détails que les 3 autres rapports et qu'il n'est pas présenté comme un résumé/comptabilité de l'ensemble de l'exercice, comme ne peut être considéré comme un rapport de fin d'année.

Government Reviewer
Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Comments: Le "RAPPORT SEMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" pour la deuxième semestre de l'année 2021 diffusé le 13/03/2020, fournit des explications par rapport à certains aspects de dépenses notamment au niveau de la partie introductive page 1 ainsi qu'au niveau des notes de bas de page http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2%C3%A8meSem.pdf

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Etant donné que le rapport semestriel d'exécution du 2ème semestre ne contient pas de détails supplémentaires au-delà de l'autre rapport semestriel du 1er semestre et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Comments: dans la mesure où le rapport du 4ieme trimestre ne peut être pris en compte comme le rapport d'exécution budgétaire de fin d'année

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Comments: Le "RAPPORT SEMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" présente les estimations de dépenses selon les classifications économique et administrative - Classification économique: page 2 - Classification administrative: pages 7, 8 et 9
http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2%C3%A8meSem.pdf

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Etant donné que le rapport semestriel d'exécution du 2ème semestre ne contient pas de détails supplémentaires au-delà l'autre rapport semestriel du 1er semestre et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: classification économique et administrative

Comments: Le rapport présente les estimations de dépenses selon les classifications économique et administrative - Classification économique: page 2 - Classification administrative: pages 7, 8 et 9
http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2%C3%A8meSem.pdf

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question 85 ; la réponse existante de "None of the above" est maintenue.

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 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 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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Comments: Le "RAPPORT SEMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" présente les estimations de dépenses par programme individuel, au niveau de la page 9 http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2%C3%A8meSem.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Etant donné que le rapport semestriel d'exécution du 2ème semestre ne contient pas de détails supplémentaires au-delà l'autre rapport semestriel du 1er semestre et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

Comments: Le "RAPPORT SEMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" fournit des explications par rapport à certaines différences entre les niveaux approuvés et les résultats réels des recettes notamment au niveau de la partie introductive page 1 ainsi qu'au niveau des notes de bas de page http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2%C3%A8meSem.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Etant donné que le rapport semestriel d'exécution du 2ème semestre ne contient pas de détails supplémentaires au-delà l'autre rapport semestriel du 1er semestre et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Comments: Oui, le "RAPPORT SEMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" présente des estimations des recettes par catégorie en détail au niveau de la page 2. http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2%C3%A8meSem.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Etant donné que le rapport semestriel d'exécution du 2ème semestre ne contient pas de détails supplémentaires au-delà l'autre rapport semestriel du 1er semestre et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « b » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: Oui, le "RAPPORT SEMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" présente les sources individuelles de recettes en détail au niveau des pages 3,4,5 et 6. http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2%C3%A8meSem.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Etant donné que le rapport semestriel d'exécution du 2ème semestre ne contient pas de détails supplémentaires au-delà l'autre rapport semestriel du 1er semestre et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « b » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:
N/A

Comment:
Aucun rapport de fin d'année disponible

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Comments: Le "RAPPORT SEMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" fournit des explications par rapport à certains aspects de la dette notamment au niveau de la partie introductive page 1

(http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2%C3%A8meSem.pdf). Tandis qu'au niveau de ce même rapport nous retrouvons : • le montant des emprunts nets nécessaires pendant l'année budgétaire: page 2 (au niveau des besoins bruts de financement de la loi de finances) • les paiements des intérêts de la dette pour l'année budgétaire: page 2 (au niveau des dépenses ordinaires du budget général) Nous retrouvons également des explications au niveau du document "STATISTIQUES DE LA DETTE EXTERIEURE PUBLIQUE" pour fin 2019:

http://www.finances.gov.ma/Publication/dtfe/2020/A%20propos%20de%20ce%20bulletin%20Fin%202019_VF.pdf Les rapports suivants :

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20PUBLIQUE_FR-dec19.pdf

http://www.finances.gov.ma/Publication/dtfe/2020/DETTE%20EXTERIEURE%20TRESOR_FR-dec19.pdf présentent également, à fin 2019, des données liées à : • la dette extérieure publique ainsi que celle du trésor et leurs compositions • l'encours de la dette extérieure publique et du trésor.

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Le rapport semestriel sur l'exécution du 2ème semestre ne contient pas de détails supplémentaires au-delà de l'autre rapport semestriel du 1er semestre et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice. En outre, le document "Statistiques de la dette extérieure publique" n'est qu'un bref bulletin trimestriel d'une page, et les bulletins statistiques de la dette extérieure publique et de la dette extérieure du trésor sont documents trimestriels composés de tableaux et de graphiques sans narration qui ne semblent pas destinés à rendre compte de manière approfondie des activités financières du gouvernement et de sa performance dans l'exécution du budget au cours de l'ensemble de l'exercice. La réponse existante de "d" est maintenue.

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:
None of the above

Source:
N/A

Comment:
Aucun rapport de fin d'année disponible

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: • Le montant des emprunts nets nécessaires pendant l'année budgétaire • L'encours de la dette du gouvernement central à la fin de l'année budgétaire • Les paiements des intérêts de la dette pour l'année budgétaire • Le profil de maturité de la dette • La nature interne ou externe de la dette

Comments: • Le montant des emprunts nets nécessaires pendant l'année budgétaire • L'encours de la dette du gouvernement central à la fin de l'année budgétaire • Les paiements des intérêts de la dette pour l'année budgétaire • Le profil de maturité de la dette • La nature interne ou externe de la dette

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question 90 ; la réponse existante de "None of the above" est maintenue.

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La note de conjoncture (février 2020) présente d'une manière détaillée les résultats réels de clôture de l'année 2019 en termes d'indicateurs macroéconomiques et sectoriels. toutefois, les explications sur les différences entre les prévisions macroéconomiques originales pour l'exercice fiscal et ces résultats ne sont pas fournis : <http://www.finances.gov.ma/Publication/depf/2020/NC-276.pdf>

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les explications sur les différences entre les prévisions macroéconomiques originales pour l'exercice fiscal et les résultats réels pour l'année 2019, ne sont pas fournies

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les explications sur les différences entre les estimations originales des données non financières sur les intrants et les résultats réels pour l'année 2019, ne sont pas fournies

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les explications sur les différences entre les estimations originales des données non financières sur les résultats et les résultats réels pour l'année 2019, ne sont pas fournies

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les explications sur les différences entre les niveaux de financement approuvés des politiques (tant les nouvelles propositions que les politiques existantes) qui sont conçues pour bénéficier directement aux populations les plus pauvres du pays et les résultats réels, pour l'année 2019, ne sont pas fournies

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

Comments: Une comparaison entre les estimations originales des fonds extrabudgétaires et les résultats réels, pour l'année 2019, ainsi que les taux de réalisation sont fournis au niveau des pages 10, 11, 12 et 13, il s'agit des Comptes Spéciaux du Trésor ainsi que des Services de l'Etat Gérés de Manière Autonome (SEGMA) http://www.finances.gov.ma/Publication/tgr/2020/RapportExecutionLF2019_2%C3%A8meSem.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Etant donné que le rapport semestriel d'exécution du 2ème semestre ne contient pas de détails supplémentaires au-delà l'autre rapport semestriel du 1er semestre et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « b » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

N/A

Comment:

Aucun rapport de fin d'année disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) 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.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000

<http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-lexecution-du-budget-de-letat-de-lannee-2019/1-250/>

http://www.courdescomptes.ma/upload/Module_20/File_20_757.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: La réponse est "a", cependant les liens qui sont données ne portent que sur les prérogatives de la Cour des Comptes et sur le rapport relatif à l'exécution du budget 2019. Aucun lien n'est indiqué en ce qui concerne les rapports d'audit de performance. Or, malgré la mise en œuvre du budget programme, il semble que la Cour des Comptes n'ait pas encore produit de rapport sur les rapports annuels de performance. La CdC a en revanche conduit quelques audits qui peuvent être assimilés à des audits de performance <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-thematique/rapport-thematique-sur-l-etat-de-preparation-du-maroc-pour-la-mise-en-oeuvre-des-odd-2015-2030/2-228/> <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-thematique/rapport-sur-l-evaluation-du-programme-durgence-du-ministere-de-l-education-nationale/2-224/> <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-thematique/synthese-du-rapport-sur-les-etablissements-de-protection-sociale-prenant-en-charge-les-personnes-en-situation-difficile/2-208/>

Government Reviewer

Opinion: Agree

Comments: La Cour des comptes (CDC) exerce l'audit de conformité et de performance selon les normes ISSAI. L'audit financier selon la norme ISSAI 200, concernera les exercices financiers à partir de 2020 (loi organique des finances). Toutefois, la CDC exerce un contrôle sur les comptes de l'Etat produits par les comptables publics (vérification et jugement des comptes) et fait un rapprochement entre les situations, arrêtées dans le cadre de ces comptes, et le compte général de l'Etat. (Contrôle se rapprochant de l'audit financier) Source : <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-annuel-au-titre-de-l-annee-2018/1-242/>

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:

http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Dans le cadre de l'élaboration de la loi de règlement 2019 et conformément aux articles 25 et 26 de la loi régissant l'exercice des différentes compétences dévolues à la Cour des comptes, la Cour vérifie tous les comptes des services de l'Etat, des EEP et des collectivités territoriales. Toutes les ressources et les dépenses ont été à cet effet auditées : http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000

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/fr/Page-27/publications/rapport-annuel/rapport-sur-lexecution-du-budget-de-letat-de-lannee-2019/1-250/>

Comment:

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 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Dans le cadre de l'élaboration de la loi de règlement 2019 et conformément aux articles 25 et 26 de la loi régissant l'exercice des différentes compétences dévolues à la Cour des comptes, la Cour procède à un contrôle systématique et exhaustif des comptes de tous les SEGMA et les CST. Tous les éléments du budget de ces entités ont été à cet effet audités : http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000

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/fr/Page-27/publications/rapport-annuel/rapport-sur-lexecution-du-budget-de-letat-de-lannee-2019/1-250/>

Comment:

Une synthèse de 13 pages est publiée en même temps que le rapport d'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le Rapport annuel est synthétisé dans un document nommé « Rapport sur l'exécution du budget de l'État - 2019 -Synthèse- » 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 finding, 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:

N/A

Comment:

Aucun rapport n'est publié sur les mesures prise pour donner suite aux recommandations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les recommandations de la cour des comptes sont prises en comptes dans le processus d'amélioration continue 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 dérangements 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:

N/A

Comment:

Aucun rapport de ce type

Peer Reviewer

Opinion: Agree

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: La Cour des comptes assure un suivi systématique de la mise en œuvre des recommandations émises. Jusqu'à 2014, la Cour publiait un état de suivi de toutes les recommandations émises lors des missions d'audit dans ses rapports annuels. De 2015 à 2018, elle s'est contentée de la publication de l'état de suivi des recommandations émises par les Cours régionales des comptes (CRC). Un rapport dédié à l'état de suivi des recommandations émises par la Cour à partir de 2015 a été élaboré et sera publié incessamment.

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Étant donné que la question 102 se concentre sur l'Institution supérieure de contrôle (plutôt que sur les cours régionales), et étant donné que son nouveau rapport sur les recommandations de 2015 et plus tard n'avait pas été publié à la date limite de recherche de l'OBS du 31 décembre 2020, la réponse existante de "d" est maintenu.

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/>) 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, aucune institution financière indépendante ne réalise des analyses budgétaires pendant le processus de formulation et/ou adoption du budget.

Peer Reviewer

Opinion: Agree

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 à la Loi 40-17 promulguée le 21 juin 2019 (articles 1 et 13) 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, BAM est considérée comme étant une institution financière indépendante ayant une autonomie totale : Article 1 : « Bank Al-Maghrib » créée par le dahir n° 1-59-233 du 23 juin 1959 (30 juin 1959), ci-après désignée la Banque, est une personne morale publique dotée de l'autonomie financière et administrative dont l'objet, les fonctions, les opérations ainsi que les modalités d'administration, de direction et de contrôle sont arrêtés par la présente loi ainsi que par les textes pris pour son application. Article 13 : "Dans l'exercice de ses missions, la Banque, en la personne du Wali de Bank Al-Maghrib, du directeur général et des membres de son conseil, ne peut solliciter ou accepter d'instructions du Gouvernement ou de tiers". 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 : <http://www.bkam.ma/Publications-statistiques-et-recherche/Documents-d-analyse-et-de-reference/Rapport-sur-la-politique-monetaire> Une revue mensuelle de la conjoncture économique, monétaire et financière est également publiée par BAM <http://www.bkam.ma/Publications-statistiques-et-recherche/Documents-d-analyse-et-de-reference/Revue-de-la-conjoncture-economique>. 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

Le commentaire de l'examinateur du gouvernement est bien reçu. Le Bank al-Maghrib (BAM), cependant, ne peut pas être considérée comme une IFI, selon les directives internationales décrites dans les lignes directrices de cette question. La réponse existante de "d" est maintenue.

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:

n/a

Comment:

Aucune institution

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

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 et la demande et l'offre sur le marché de travail Ce rapport présente également les perspectives à moyen terme et les projections macroéconomiques ainsi que les prévisions de l'inflation : <http://www.bkam.ma/Publications-statistiques-et-recherche/Documents-d-analyse-et-de-reference/Rapport-sur-la-politique-monetaire> Une revue mensuelle de la conjoncture économique, monétaire et financière est également publiée par BAM : <http://www.bkam.ma/Publications-statistiques-et-recherche/Documents-d-analyse-et-de-reference/Revue-de-la-conjoncture-economique>. 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

Le commentaire de l'examinateur du gouvernement est bien reçu. Le Bank al-Maghrib (BAM), cependant, ne peut pas être considérée comme une IFI, selon les directives internationales décrites dans les lignes directrices de cette question. La réponse existante de "d" est maintenue.

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:

n/a

Comment:

Aucune institution

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the IFI publishes its own costings of all 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 et la demande et l'offre sur le marché de travail Ce rapport présente également les perspectives à moyen terme et les projections macroéconomiques ainsi que les prévisions de l'inflation : <http://www.bkam.ma/Publications-statistiques-et-recherche/Documents-d-analyse-et-de-reference/Rapport-sur-la-politique-monetaire>

recherche/Documents-d-analyse-et-de-referance/Rapport-sur-la-politique-monetaire Une revue mensuelle de la conjoncture économique, monétaire et financière est également publiée par BAM : <http://www.bkam.ma/Publications-statistiques-et-recherche/Documents-d-analyse-et-de-referance/Revue-de-la-conjoncture-economique>. 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

Le commentaire de l'examinateur du gouvernement est bien reçu. Le Bank al-Maghrib (BAM), cependant, ne peut pas être considérée comme une IFI, selon les directives internationales décrites dans les lignes directrices de cette question. La réponse existante de "d" est maintenue.

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:

n/a

Comment:

Aucune institution

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Comments: Conformément à l'article 45 de la Loi 40-17 promulguée le 21 juin 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.chambrederespresentants.ma/sites/default/files/loi/projet_loi_2_40.17_0.pdf

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien reçu. Le Bank al-Maghrib (BAM), cependant, ne peut pas être considérée comme une IFI, selon les directives internationales décrites dans les lignes directrices de cette question. La réponse existante de "d" est maintenue.

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 debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. 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

Comments: L'exposé donne lieu à un débat sans vote, donc il n'y a pas d'approbation, ce qui disqualifie les notes "a" et "b"

Government Reviewer

Opinion: Agree

Comments: 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. Un comité législatif examine de ce fait la politique budgétaire avant le dépôt du projet de budget de l'exécutif.

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

Pour 2021, le projet de loi des finances a été déposé le 19 octobre 2020.

Voir également : https://www.finances.gov.ma/Publication/db/2021/02-%20Note%20de%20pr%C3%A9sentation_Fr.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 -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 2021 est soumis au Parlement le 19-10-2020

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 finance , 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 2021, il a été approuvée en 18 décembre 2020.

La Chambre des conseillers se prononce sur le projet dans un délai de vingt deux (22) jours suivant sa saisie.
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 Chambres des Représentants se prononce sur le projet de loi de finances dans un délai de 30 jours suivant la date de son dépôt. - La Chambres des Conseillers se prononce sur le projet de loi de finances dans un délai de 22 jours suivant sa saisine. - La Chambres des

Représentants examine les amendements votés par la Chambres des Conseillers et adopte en dernier ressort le projet de loi de finances dans un délai de 6 jours. pour 2021, la date d'approbation du projet de budget est le 18/12/2020

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 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: La note b ne semble pas applicable par rapport au critère OBS " The Legislature has the power to increase or decrease funding and revenue levels", ce qui ne semble pas être le cas lorsqu'on se réfère à la LOF.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Comments: Oui, le parlement a le pouvoir juridique de modifier le Projet de budget de l'exécutif. En effet, Le pouvoir d'amendement du Projet du budget de l'exécutif par le Parlement a été nettement amélioré avec la Constitution de 2011 (article 77) et la nouvelle loi organique relative à la loi de Finances (article 49). Au titre du PLF 2021, les amendements adoptés par le parlement et introduits dans le corps de la Loi de Finances 2021 ont contribué à l'enrichissement de ses dispositions et à l'amélioration de la rédaction de ses mesures. Ces amendements témoignent des interactions positives du gouvernement avec les propositions des parlementaires. En effet, durant la discussion du Projet de Loi de Finances n° 65.20 pour l'année budgétaire 2021, 80 amendements, proposés par le gouvernement, les groupes et les groupements parlementaires de la majorité et de l'opposition, ont été acceptés au niveau des deux chambres, dont 55 amendements acceptés à la Chambre des Représentants et 25 amendements à la Chambre des Conseillers. Ainsi, le processus de discussion et de vote du PLF 2021 au sein du Parlement se déroule en trois phases : les amendements proposés au sein de la Chambre des Représentants au titre de la première lecture, les amendements proposés par la Chambre des Conseillers ainsi que les amendements adoptés par la Chambre des Représentants en deuxième et dernière lecture. Lors de la discussion du PLF 2021 au sein de la Commission des finances et du développement économique relevant de la Chambre des représentants dans le cadre de la première et la deuxième lecture, 55 amendements ont été acceptés et introduits dans le PLF 2021. Lors de la discussion du PLF 2021 au niveau de la Commission des Finances, de la Planification et du Développement Economique relevant de la Chambre des Conseillers, 25 amendements ont été acceptés et introduits dans le PLF 2021 avant d'être retenus par la chambre des représentants dans le cadre de la 2ème lecture, à l'exception d'un seul amendement : Ceci est présenté plus en détail au niveau de la revue Al Maliya publiée sur le site du MEFRA (pages 138 à 145)

<https://www.finances.gov.ma/Maliya%20tawassol/almaliya-LF2021-fr.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Sur la base des informations fournies par le chercheur et du commentaire ajouté par l'examineur pair, la réponse existante de « c » est maintenue.

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.medias24.com/plf-2021-voici-les-principaux-amendements-adoptes-par-les-deputes-14258.html>

Comment:

202 propositions d'amendement au projet de loi de finances (PLF) au titre de l'exercice 2021 ont été déposées à la commission des finances et du développement économique à la Chambre des conseillers.

Peer Reviewer

Opinion: Agree

Comments: 49 amendements ont été retenus par le gouvernement. <https://fr.le360.ma/economie/plf-2021-voici-les-principaux-amendements-adoptes-par-la-premiere-chambre-227174>

Government Reviewer

Opinion: Agree

Comments: Oui, le Parlement a utilisé son pouvoir juridique de modifier le Projet de budget de l'exécutif comme en témoigne le nombre de propositions d'amendement au PLF2021 et qui s'élève à 187 amendements déposés par la Commission des Finances et du Développement Economique relevant de la Chambre des Représentants et 202 amendements au sein de la Commission des Finances, de la Planification et du Développement Economique de la Chambre des conseillers. 80 amendements, proposés par le gouvernement, les groupes et les groupements parlementaires de la majorité et de l'opposition, ont été acceptés au niveau des deux chambres, dont 55 amendements acceptés à la Chambre des Représentants et 25 amendements à la Chambre des Conseillers. Le détail de ces amendements est présenté au niveau de la revue Al Maliya publiée sur le site du MEFRA (pages 138 à 145) <https://www.finances.gov.ma/Maliya%20tawassol/almaliya-LF2021-fr.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. 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:

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

<https://www.finances.gov.ma/Publication/db/2021/lf2021.pdf>

Comment:

Le rapport présentant les conclusions de ces commissions a été publié le 18 décembre ce qui est après l'adoption du budget.

Peer Reviewer

Opinion: Agree

Comments: Le rapport présentant les conclusions de la commission de contrôle des finances publiques n'a pas été trouvé sur le site web du Parlement

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 toutes les activités réalisées par la Commission des Finances et du Développement Economique dans le cadre de l'examen du PLF2021 :

<https://www.chambredesrepresentants.ma/ar/%D8%A3%D8%AE%D8%A8%D8%A7%D8%B1-%D9%85%D9%84%D9%81-%D8%AD%D9%88%D9%84-%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%D9%84%D8%B3%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-2021?sref=item1259-64637> Le lien du rapport publié le 12 novembre 2020 de la Commission des Finances et du Développement Economique dans le cadre de l'examen du PLF2021 :

<https://www.chambredesrepresentants.ma/ar/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%AA%D9%86%D9%85%D9%8A%D8%A9-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%A7%D9%84%D8%AC%D8%B2%D8%A1-%D8%A7%D9%84%D8%A3%D9%88%D9%84?sref=item1261-64637>

<https://www.chambredesrepresentants.ma/ar/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%AA%D9%86%D9%85%D9%8A%D8%A9-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%A7%D9%84%D8%AC%D8%B2%D8%A1-%D8%A7%D9%84%D8%A3%D9%88%D9%84?sref=item1261-64637> 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. Le parlement, notamment la chambre des représentant, a également mis en place des canaux de communication, à savoir une chaîne youtube et une page sur facebook, où l'ensemble des séances de discussion autour du Projet de Loi de Finances sont diffusées en direct et ils sont accessibles à l'ensemble des citoyens. En ce qui concerne la séance plénière de l'examen et la discussion du PLF2021, elle a été diffusée avant le vote et en direct le 8 décembre 2020 sur le lien suivant : <https://www.youtube.com/watch?v=riB0k8TFi14>

IBP Comment

Les sources supplémentaires fournies par l'examineur du gouvernement sont bien notées. Étant donné que la Commission des Finances et du Développement Economique a reçu le PLF 2021 le 19 octobre et a publié son rapport le 12 novembre, la réponse est révisée de "c" à "b".

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 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 note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

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:

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

Il existe uniquement en version arabe. Il s'agit du règlement intérieur.

https://www.chambrederespresentants.ma/sites/default/files/%D8%A7%D9%84%D9%86%D8%B8%D8%A7%D9%85_%D8%A7%D9%84%D8%AF%D8%A7%D8%AE%D9%84%D9%8A_%D8%A8%D8%B9%D8%AF_%D8%AA%D8%B9%D8%AF%D9%8A%D9%84%D8%A7%D8%AA_%D8%A7%D9%84%D9%85%D8%AD%D9%83%D9%85%D8%A9_%D8%A7%D9%84%D8%AF%D8%B3%D8%AA%D9%88%D8%B1%D9%8A%D8%A9.pdf

Comment:

Selon l'article 81 (voir page 39), il existe neuf (9) commissions sectorielles et sont :

1. commission des affaires étrangère , 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.

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 selon les normes de l'OBS.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Je ne sais pas comment il peut être établi que les rapports présentés par les commissions législatives sectorielles ont été publiés sur le site web de la chambre des représentants. Je ne les ai pas trouvés.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, sector committees had less than 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> Les 9 commissions sectorielles sont : 1. commission des affaires étrangère , 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 des finances publiques. Sur le lien suivant du site de la chambre des représentants:

<https://www.chambrederespresentants.ma/ar/%D8%A3%D8%AE%D8%A8%D8%A7%D8%B1/%D9%85%D9%84%D9%81-%D8%AD%D9%88%D9%84-%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%D9%84%D8%B3%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-2021?sref=item1259-64637> figurent toutes les séances d'examen et de discussion des budgets sectoriels diffusés également la chaîne youtube et la page sur facebook du Parlement du 02 au 10 novembre 2020. A titre d'illustration : <https://www.youtube.com/watch?v=lzxbz6210yl> <https://www.youtube.com/watch?v=GseVzdtQLR8> <https://www.youtube.com/watch?v=GjnuVhCUXd8>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. À la lumière de la disponibilité des vidéos liées ci-dessus, et pour assurer la cohérence entre les pays de l'enquête, la réponse est révisée de « c » à « b ».

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:

Comment:

Le ministère des finances mis à la disposition de la commission des finances au sein du parlement un rapport d'exécution mais aucun rapport de la commission contenant des recommandations ne semble avoir été publié.

Nous avons eu cette information lors des entretiens avec quelques membres de la commission de finance au sein du parlement. Nous n'avons pas pu trouver de publication.

Peer Reviewer

Opinion: I choose not to review this question

Comments: N'ayant pas pu trouver de publication sur le site de l'AN, je ne peux pas me prononcer.

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, des finances et de la réforme de l'administration a présenté devant les deux commissions parlementaires chargées des finances le suivi de l'exécution en cours d'exercice du budget approuvé, conformément aux dispositions de l'article 47 de la loi organique de la loi de finances. C'est dans ce cadre qu' une commission parlementaire a examiné l'exécution du budget du Ministère de la santé pendant la crise sanitaire : [https://medias24.com/2021/07/15/marches-publics-anti-covid-une-mission-parlementaire-tres-critique-pour-le-ministere-de-la-sante/](https://www.chambredesrepresentants.ma/ar/%D8%A7%D9%84%D9%85%D9%87%D9%85%D8%A9-%D8%A7%D9%84%D8%A7%D8%B3%D8%AA%D8%B7%D9%84%D8%A7%D8%B9%D9%8A%D8%A9-%D8%A7%D9%84%D9%85%D8%A4%D9%82%D8%AA%D8%A9-%D8%AD%D9%88%D9%84-%D8%A7%D9%84%D8%B5%D9%81%D9%82%D8%A7%D8%AA-%D8%A7%D9%84%D8%AA%D9%8A-%D8%A3%D8%A8%D8%B1%D9%85%D8%AA%D9%87%D8%A7-%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D8%B5%D8%AD%D8%A9-%D9%81%D9%8A-%D8%B8%D9%84-%D8%AC%D8%A7%D8%A6%D8%AD%D8%A9-%D9%83%D9%88%D9%81%D9%8A%D8%AF-19?sref=item1276-64638)

IBP Comment

Étant donné que la mission parlementaire spéciale décrite par l'examinateur du gouvernement a examiné un sous-ensemble de l'exécution budgétaire globale (celle du ministère de la Santé), son rapport complet n'est pas contenu dans les liens fournis, et ses travaux ont été achevés après la date limite de recherche de l'OBS du 31 Décembre 2020, la réponse existante de "c" est maintenue.

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:

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

Comment:

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.

Peer Reviewer

Opinion: Agree

Comments: La Loi organique est citée, mais aucune information n'est donnée sur l'effectivité, à savoir comment les modifications de crédit attribuées aux départements ministériels et institutions sont faites en cours d'année sur décision du chef du gouvernement. Celui-ci obtient-il l'approbation du Parlement avant de faire les transferts ? En général, lorsque c'est le cas, des décrets sur les transferts et les virements de crédits sont également publiés, ce qui n'est pas le cas au Maroc.

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: L'autorisation parlementaire sur le budget donnée à l'exécutif au niveau des dépenses conformément aux dispositions de l'article 55 de la loi organique relative à la loi de finances, est : -Par chapitre au niveau du budget général; -Par département de tutelle pour les SEGMA ; -Par catégorie pour les Comptes Spéciaux du Trésor. Par ailleurs, et conformément aux dispositions des articles 45 , 22 et 27 de la loi organique relative à la loi de finances, puisque : - les virements entre chapitres sont interdits; - Les versements aux SEGMA et aux CST à partir d'un SEGMA sont interdits; - Les versements aux CST et au SEGMA à partir d'un CST sont interdits Les virements verrouillés entre programmes en cours d'exécution, effectués à hauteur de 10% des crédits ouverts (article 45 de la loi organique relative à la loi de finances et article 23 du décret d'application de la LOF relatif à l'élaboration et à l'exécution des lois de finances) ne nécessitent pas l'accord du Parlement du fait qu'ils sont plafonnés et ne dépassent pas l'autorisation initiale du Parlement exprimée par le vote: 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-](http://lof.finances.gov.ma/sites/default/files/decret_ndeg_2-15-426_relatif_a_l_elaboration_et_a_lexecution_des_lois_de_finances_version_consolidee_fr.pdf)

[426_relatif_a_l_elaboration_et_a_lexecution_des_lois_de_finances_version_consolidee_fr.pdf](http://lof.finances.gov.ma/sites/default/files/decret_ndeg_2-15-426_relatif_a_l_elaboration_et_a_lexecution_des_lois_de_finances_version_consolidee_fr.pdf)

IBP Comment

Le commentaire de l'examinateur du gouvernement est ses sources supplémentaires sont bien notés. A la lumière des commentaires du chercheur et de l'examinateur pair, et reconnaissant que la pratique n'a pas changé depuis la dernière recherche de l'Enquête sur le budget ouvert, la réponse de "d" reste inchangée.

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:

Il n'existe pas de loi ou de réglementation obligeant le gouvernement à obtenir l'accord du Parlement avant de dépenser un revenu excédentaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice. Comments: La loi organique relative à la loi de finances a introduit dans son article 10 le principe de la sincérité budgétaire. L'application de ce principe impose à l'exécutif d'établir des prévisions de recettes tenant compte des hypothèses du PLF, quoique les recettes inscrites au niveau du PLF sont évaluatives. http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf Dans la pratique, l'exécutif dépense les recettes excédentaires pour financer les dépenses prévues par la LF et déjà autorisées par le Parlement, du fait que la LF 2021 a présenté une estimation du déficit budgétaire de la même année (article 35 page 2067 du corps de la LF 2021). Ainsi, l'exécutif ne cherche pas à obtenir l'accord du corps législatif puisqu'il l'a déjà au préalable.

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que la pratique n'a pas changé depuis le précédent OBS, c'est-à-dire qu'il n'y a pas de loi exigeant explicitement que l'exécutif obtienne l'approbation du législatif avant de dépenser des revenus supplémentaires, la réponse existante de « d » est maintenue.

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:

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

Comment:

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.

Peer Reviewer

Opinion: Agree

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: En 2020, vu les répercussions néfastes de la crise sanitaire sur l'activité économique, ce qui a engendré un recul inédit des recettes budgétaires, notamment les recettes fiscales, le gouvernement a présenté au Parlement pour approbation le 8 juillet 2020 un projet de Loi de Finances Rectificative de la Loi de Finances initiale : https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf

IBP Comment

Étant donné que la loi organique n'a pas changé depuis la précédente OBS et que les lois de finances rectificatives ne sont pas annuelles pendant le cycle budgétaire (voir l'option "Choisir l'année" ici: <https://www.finances.gov.ma/fr/vous-orientez/Pages/plf2022.aspx>), la réponse existante de « d » est maintenue.

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:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

http://www.courdescomptes.ma/upload/MoDUle_20/File_20_757.pdf

Comment:

Le Parlement a examiné le rapport d'audit 2019 en plénière dans les trois mois suivant sa présentation. La Cour des comptes a rendu public un rapport portant sur l'exécution du budget de l'année 2019. La réalisation dudit rapport, élaboré sur la base des données disponibles à la fin du premier trimestre de l'année 2020, entre dans le cadre du suivi des résultats d'exécution des lois de finances.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Comments: Le Rapport sur L'exécution du Budget de l'Etat de l'année 2019 a été publié le 29 septembre 2020

<http://www.courdescomptes.ma/fr/Page-27/publications> Le projet de loi de règlement N°23.21 relatif à l'exécution de la loi de finances au titre de l'année budgétaire 2019 a été déposé le Lundi 29 Mars 2021 au Parlement

<https://www.chambrederesrepresentants.ma/fr/%D8%A7%D9%84%D9%86%D8%B5%D9%88%D8%B5-%D8%A7%D9%84%D8%AA%D8%B4%D8%B1%D9%8A%D8%B9%D9%8A%D8%A9/projet-de-loi-de-reglement-ndeg2321-relatif-lexecution-de-la-loi-de-finances-au> De nombreux liens montrent que le rapport de la CDC est commenté dans la presse, mais je n'ai pas trouvé d'information sur le site du Parlement, indiquant que ce rapport avait été analysé en commission ou débattu en plénière avant l'analyse du PLR ni aucune publication permettant de justifier la note "a". Si c'est bien le cas, c'est donc dans les 6 mois et non dans les 3 mois que le rapport de la CDC est analysé au Parlement, mais le rapport n'était pas publié au bout de 6 mois, ce qui conduit à la notation "c".

Government Reviewer

Opinion: Agree

Comments: Le Premier président de l'ISC 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 (article 148 de la constitution). L'examen du rapport d'audit sur le budget annuel : Rapport portant sur l'exécution du budget de l'année 2019 http://www.courdescomptes.ma/upload/MoDUle_20/File_20_757.pdf par la commission parlementaire est intervenue en séance plénière dans les trois mois suivant sa présentation

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Sans rapport des chambres du Parlement avec des conclusions et recommandations qui est accessible au public, la réponse est révisée de « a » à « c » pour garantir l'application cohérente de la méthodologie d'enquête dans tous les pays.

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:

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). http://www.sgg.gov.ma/Portals/0/constitution/constitution_2011_Fr.pdf

Comment:

C'est le chef de l'état (dans notre cas le Roi) qui nomme le président de la cour des comptes par un décret royal (Dahir). Le roi peut le changer sans en rendre compte au parlement.

Peer Reviewer

Opinion: Agree

Comments: C'est le Roi et non le Parlement qui nomme le président de la CDC.

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: L'indépendance de la Cour des comptes, qui est l'institution supérieure de contrôle des finances publiques du Royaume (ISC), a été confirmée et garantie au niveau de la Constitution de 2011 (article 147, paragraphe 1er). C'est une institution constitutionnelle, indépendante des pouvoirs législatif, exécutif et judiciaire. Son président est nommé par le Roi, qui « veille au bon fonctionnement des institutions constitutionnelles » (article 42 de la Constitution du Royaume du Maroc). Le principe d'indépendance est traduit non seulement au niveau institutionnel, mais aussi au niveau du statut des magistrats des juridictions financières (CDC et CRC). Ils jouissent de l'inamovibilité et leur parcours professionnel est géré par le conseil de la magistrature où siègent, en plus des membres de droit, les représentants élus par leurs pairs. Au regard de la déclaration de Mexico, la Cour des comptes respecte les 8 critères de la déclaration de Mexico arrêtée par l'INTOSAI. (voir notation PEFA, Septembre 2016) : <https://www.pefa.org/sites/pefa/files/assessments/reports/MA-Sep16-PFMPR-Public-with-PEFA-Check.pdf> (page 164)

IBP Comment

Étant donné que le président de la Cour des comptes est nommé par le Roi et non par le Parlement, comme l'ont confirmé les deux examinateurs externes, la réponse existante de « b » est maintenue.

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:

http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000

Comment:

C'est le chef de l'état (dans notre cas le Roi) nomme le président de la cours des comptes par un décret royal (Dahir). Le roi peut le changer sans rendre compte au parlement.

Aucune loi ne régit la nomination du président , portant la composition de la cours des comptes est expliqué dans la loi 62-99

Peer Reviewer

Opinion: Agree

Comments: Cependant, dans la pratique, le Roi n'a jamais relevé le président de la CDC de ses fonctions, au moins au cours des 30 dernières années.

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: Etant donné que la Cour des comptes est une institution à caractère juridictionnel et indépendante des trois pouvoirs, l'intervention de ces derniers n'est requise ni dans la nomination, ni dans la révocation des présidents et des responsables de la Cour. Par conséquent, cette assertion n'est pas applicable (n/a)

IBP Comment

À la lumière des commentaires fournis par le chercheur et l'examineur pair, la réponse existante de « b » est maintenue. De plus, alors que l'examineur du gouvernement note que les trois pouvoirs ne sont pas impliqués dans la nomination du président de la Cour, le roi l'est (selon la question 119).

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:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'ISC détermine son propre budget conformément aux dispositions de l'article 9 de la loi 62-99 et son niveau de financement est 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.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 régionale et juridictions financières.

Peer Reviewer

Opinion: Agree

Comments: Mentionner aussi le programme d'audit de la CDC, ainsi que les nombreuses publications

Government Reviewer

Opinion: Agree

Comments: La Cour des comptes arrête de manière indépendante son programme annuel des audits par une instance collégiale interne (comité des programmes et des rapports) présidée par le Premier Président et composée du Secrétaire Général et des Présidents de chambres, et en coordination avec le Procureur Général du Roi auprès de la Cour des comptes pour les activités juridictionnelles. Les magistrats ont de larges pouvoirs d'investigation au cours de la réalisation des missions d'audit.

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:

<https://twinning.msz.gov.pl/media/1787/fiche-jumelage-cour-des-comptes-finale-ma43.pdf>

Comment:

selon les recommandations faites dans le cadre de la COOPERATION MAROC-UNION EUROPEENNE "HAKAMA" (Gouvernance Publique), La Cours des comptes marocaine a mis en place un système d'assurance de la qualité, cependant les résultats de ces évaluations ne sont pas mis à la disposition du public.

Peer Reviewer

Opinion: Agree

Comments: Aucun rapport récent de revue volontaire par les pairs de la cour des comptes du Maroc n'a été publié.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual 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

Le commentaire de l'examinateur du gouvernement est bien noté. L'unité mentionnée par l'examinateur qui est présentée dans l'organigramme semble être hébergée au sein de la Cour des comptes au sens large (donc pas une agence indépendante), et aucun lien vers ses rapports n'est fourni. La réponse existante de "c" est maintenue.

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:

b. Sometimes (i.e., three times or more, but less than five times).

Source:

<https://fr.le360.ma/politique/jettou-laisse-exploser-sa-colere-contre-les-parlementaires-217835>

http://www.courdescomptes.ma/upload/MoDUle_3/File_3_702.pdf

<https://fr.le360.ma/politique/cour-des-comptes-jettou-se-plaint-de-ses-rapports-qui-finissent-au-frigo-226661>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://fr.le360.ma/politique/jettou-laisse-exploser-sa-colere-contre-les-parlementaires-217835>

http://www.courdescomptes.ma/upload/MoDUle_3/File_3_702.pdf <https://fr.le360.ma/politique/cour-des-comptes-jettou-se-plaint-de-ses-rapports-qui-finissent-au-frigo-226661>

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:

<https://twitter.com/financesmaroc>

Comment:

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, aussi, 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 société 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. nous changeons notre réponse de "d" à "c."

Peer Reviewer

Opinion: Agree

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 the budget.

Comments: 'Réponse du parlement : '- Durant la phase de la préparation et la formulation du budget annuel, le gouvernement, représenté par le Ministre de l'Economie, des Finances et de la Réforme de l'administration, présente chaque année le cadre général de la préparation du PLF devant la commission parlementaire chargée des finances et du développement économique à la chambre des représentants et la commission des finances à la chambre des conseillers (article 47 de la loi organique n°13-130 relative à la Loi de Finances). Il s'agit d'une étape importante pour présenter devant les Représentants du peuple toutes les données relatives à la politique économique et financière, ainsi que les orientations suivies et adoptées pour la formulation du budget annuel. D'où, la prise en compte des points de vue des parlementaires est parfaitement justifiée. 'Chaque année, le budget citoyen est accessible sur le portail officiel du MEFRA. Ce document est considéré comme une version plus simple et moins technique du projet de budget annuel, conçu pour transmettre des informations clés au public. '- Une page twitter est indiquée à la fin du Budget citoyen du PLF 2021 pour recueillir les observations des citoyens d'une manière ponctuelle. '- La chambre des représentants publie sur son site toute la documentation du PLF, les PV et les rapports sur le PLF en intégralité pour permettre au public d'accéder aux informations sur le budget. Une application destinée au grand public permet aux citoyennes et citoyens de commenter le contenu du PLF.

IBP Comment

Le commentaire de l'examinateur pair est bien noté. Le premier point concerne la présentation du PLF devant le législatif, plutôt qu'un mécanisme de participation publique maintenu par l'exécutif lors de l'élaboration du budget. Un budget citoyen, quant à lui, ne peut être considéré comme un mécanisme de participation publique, et un compte Twitter général n'est pas accepté comme mécanisme formel de participation du public pour cette question, qui évalue la participation du public spécifiquement lors de la formulation du budget. Enfin, étant donné que la question 125 évalue les mécanismes de participation du public utilisés par le *exécutif*, les pratiques utilisées par la Chambre des représentants ne s'appliquent pas aux fins de cette question. De plus, étant donné qu'il n'y a pas de source fournie qui couvre la réunion de juin 2019 entre la Direction du budget et la société civile, ni aucune indication que ce type d'engagement a eu lieu pour le cycle budgétaire 2021, la réponse est révisée de « c » à « d » pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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 at least one vulnerable and underrepresented community and/or civil society organization 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:

Le Maroc a mis en place la budgétisation sensible au genre (BSG) cependant l'exécutif ne prend pas des mesures concrètes pour intégrer les personnes vulnérables dans la formulation du budget. Il fait appel à quelques mécanismes de participation du public qui restent sous exploités et inadaptés au citoyen.

notre réponse va changer de a à b

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le gouvernement ne prend pas des mesures concrètes pour intégrer les personnes vulnérables dans la formulation du budget, ce qui se traduit par un manque de lisibilité concernant les dotations budgétaires affectées à ces différentes catégories de population.

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: Réponse du parlement : '- Les personnes vulnérables sont aussi concernées par les mécanismes assurant la participation citoyenne dans le processus de préparation budgétaire (citées dans la réponse à la question 125). '- La mise en place de la budgétisation sensible au genre (BSG), via le centre d'excellence pour la Budgétisation Sensible au Genre (CE-BSG) créé en février 2013 au sein du MEFRA: <https://cebsg.finances.gov.ma/>, est un moyen parmi d'autres pour renforcer la participation des personnes vulnérables, notamment la femme et leur intégration dans la phase de préparation budgétaire. En effet, ce centre vise une meilleure appropriation de la programmation et une planification intégrant la dimension genre dans les programmes et projets des Ministères et Institutions, en tenant compte des besoins des citoyens et en utilisant les indicateurs de performance comme outil pour le suivi de l'exécution desdits programmes et projets. '-A préciser dans le même sens que le PLF2021 a consacré 200 postes budgétaires pour les personnes en situation d'handicap, à l'instar des années antérieures (2019 et 2020), présentés dans la page 33 du corps de la loi de finances 2021 (article 18) : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf. Nous notons à ce niveau que les parlementaires ont joué un rôle central pour le soutien des catégories des personnes en situation de handicap et continueront toujours de plaider en leur faveur dans la perspective de programmer davantage de postes budgétaires à leur profit dans le cadre des budgets financiers discutés au parlement : <https://www.cg.gov.ma/fr/autres-activites/le-gouvernement-annonce-des-concours-unifies-pour-le-recrutement-de-200-personnes> <https://al3omk.com/amp/474538.html> Réponse Ministère chargé des finances: Le mécanisme du dialogue social institué au Maroc constitue un outil indispensable pour développer la coopération entre le gouvernement et ses partenaires économiques et sociaux, de manière à consolider la paix sociale et à promouvoir le développement économique et social. Ses recommandations sont, en effet, prises en compte lors de la formulation du budget. Par ailleurs, il est à signaler que la Confédération Générale des Entreprises du Maroc (CGEM) a présenté en date du 28 septembre 2020 ses propositions pour la LF 2021 : <https://www.cgem.ma/fr/actualite-cgem/la-cgem-presente-ses-propositions-pour-la-loi-de-finances-2021-2340> dont plusieurs ont été prises en considération lors de la formulation du budget 2021 De même, le PLF2021 a consacré 200 postes budgétaires pour les personnes en situation d'handicap, à l'instar des années antérieures (2019 et 2020), présentés dans la page 33 du corps

de la loi de finances 2021 (article 18) : https://www.finances.gov.ma/Publication/db/2021/01-%20Corps%20de%20la%20Loi_Fr.pdf. Nous notons à ce niveau que les parlementaires ont joué un rôle central pour le soutien des catégories des personnes en situation de handicap et continueront toujours de plaider en leur faveur dans la perspective de programmer davantage de postes budgétaires à leur profit dans le cadre des budgets financiers discutés au parlement : <https://www.cg.gov.ma/fr/autres-activites/le-gouvernement-annonce-des-concours-unifies-pour-le-recrutement-de-200-personnes> <https://al3omk.com/amp/474538.html>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Concernant le premier point, veuillez consulter le commentaire « IBP Staff » à la question 125 pour une explication des raisons pour lesquelles ces mécanismes ne sont pas admissibles. Les deux deuxièmes points se réfèrent à la mise en évidence et à l'augmentation des allocations budgétaires et des programmes pour les populations vulnérables/sous-représentées, tout en notant le rôle joué par la législature dans ce processus ; cependant, la question 126 s'interroge sur la capacité de ces populations *elles-mêmes* à participer à l'élaboration du budget annuel, via un mécanisme maintenu par l'*exécutif*, plutôt que par le législatif. La CGEM compte également parmi ses dirigeants un groupe de membres de la Chambre des conseillers, dont des membres de la commission des finances, de la planification et du développement économique. La réponse existante de "b" est maintenue.

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.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

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:

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. cependant nous pouvons retenir au moins un critère concernant les services publics car Sa majesté le roi Mohamed VI a mis en place l'Initiative Nationale pour le Développement Humain (INDH) en mai 2005, c'est un programme de lutte contre la pauvreté, la précarité et l'exclusion sociale et qui rentré dans sa troisième phase (2019-2023) qui se fixe deux objectifs : Préserver la dignité et améliorer les conditions de vie en ligne avec la dynamique impulsée depuis 2005 et bâtir l'avenir en s'attaquant directement aux principaux freins au développement humain tout au long des étapes de la vie, etc.

Comment:

Peer Reviewer

Opinion: Agree

Comments: L'exécutif fournit beaucoup d'information budgétaire au public via les sites web, twitter, etc. comme les notes de conjoncture, les ressources et les charges du Trésor, mais il n'utilise pas les mécanismes de participation du public pendant la phase de formulation du budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: 'Réponse du parlement : Le projet du budget élaboré par l'exécutif soumis aux législateurs détaille les différentes allocations aux départements ministériels sur la base des projets proposés pour le financement. De tels projets et stratégies de développement économique et social sont programmés au titre du budget annuel. Cette programmation justifie l'engagement de l'exécutif avec les citoyens, sous le contrôle de la chambre des représentants. Le pouvoir législatif peut approuver tout amendement au PLF sous réserve des dispositions de l'article 77 de la constitution.

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Comme décrit dans le commentaire "IBP Staff" pour la question 125, il n'y a pas de mécanisme de participation publique éligible utilisé par l'exécutif pendant la phase de formulation du budget annuel, et l'activité notée par l'examineur du gouvernement dans son commentaire ici décrit le rôle joué par la *législature* en phase de formulation. La réponse existante de "d" est maintenue.

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:

<https://www.chikaya.ma/?lang=fr>

Comment:

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.

Peer Reviewer

Opinion: Agree

Comments: C'est surtout le mécanisme de participation du public pour qu'il puisse réagir durant la période de l'exécution du budget qui fait défaut. Le compte twitter mis en place par le gouvernement est trop simpliste.

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: Réponse du parlement : '- Le gouvernement a mis en place le portail chikaya pour développer le sens participatif des citoyens :

<https://www.chikaya.ma/?lang=fr>. Ceci permet au public d'exprimer son point de vue durant la phase d'exécution budgétaire. A ce jour, le taux de demandes de réclamations traitées est d'environ 70% avec un délai de traitement moyen de 44 jours et un taux de satisfaction d'environ 55%. Ce portail permet également de déposer des propositions à l'ensemble des départements ministériels, notamment le Ministère de l'Economie, des Finances et de la Réforme de l'Administration: <https://chikaya.ma/index.php?page=reclamation.FormulaireDemande&type=2&idOrg=6636&lang=fr&h=85545fc741f01f471cf1a2724024296001e228e58b3fd2dfe4d8294619514fe9>

'- La phase d'exécution budgétaire au cours de l'année est contrôlée par la chambre des représentants. Le contrôle de l'action gouvernementale est l'une des fonctions constitutionnelles de l'institution parlementaire. Dans ce sens, la chambre des représentants est chargée du contrôle et du suivi de l'exécution du budget au cours de l'année.

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Le fonctionnement du portail Chikaya signifie que les membres du public et les représentants du gouvernement ne peuvent pas être considérés comme ayant un dialogue public entre eux (voir les lignes directrices pour une réponse « a » ci-dessus). Au contraire, la réponse « b » est plus applicable (conformément aux directives ci-dessus, « Les exemples incluent les audiences publiques, les enquêtes, les groupes de discussion, les bulletins et les *plates-formes en ligne que les responsables gouvernementaux gèrent activement pour solliciter des contributions*. ») Enfin, le troisième point dans le commentaire de l'examineur du gouvernement se rapporte à l'activité du législatif, tandis que la question 128 se concentre sur les mécanismes maintenus par l'*exécutif*. À la lumière de cela, et pour assurer l'application cohérente de la méthodologie de l'enquête dans tous les pays, la réponse existante de « b » est maintenue.

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 at least one vulnerable and underrepresented community and/or civil society organization 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:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

Comments: Réponse du parlement : Les groupes vulnérables de la population sont aussi concernés par les mesures citées dans la réponse à la question 128. Ce qui leur permet de formuler et d'inclure leurs contributions au cours de l'exécution du budget annuel

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Bien qu'il soit entendu que n'importe qui (y compris les membres de groupes vulnérables) peut utiliser le portail Chikaya, aucune mesure concrète pour inclure ces populations vulnérables/sous-représentées * spécifiquement * n'est citée. La réponse existante de "b" est donc maintenue.

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.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

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:

http://www.indh.ma/wp-content/uploads/2019/09/Livret_INDH_VF.pdf

Comment:

Sa majesté le roi Mohamed VI a mis en place l'Initiative Nationale pour le Développement Humain (INDH) en mai 2005, c'est un programme de lutte contre la pauvreté, la précarité et l'exclusion sociale et qui rentré dans sa troisième phase (2019-2023) qui se fixe deux objectifs : Préserver la dignité et améliorer les conditions de vie en ligne avec la dynamique impulsée depuis 2005 et bâtir l'avenir en s'attaquant directement aux principaux freins au développement humain tout au long des étapes de la vie, donc nous pouvons retenir dans ce cadre le critère 4 et aussi dans le cadre du suivi de la mise en oeuvre de l'INDH nous pouvons retenir le critère 2

Peer Reviewer

Opinion: Agree

Comments: Au moins le critère 4 peut être retenu. La concertation avec la société civile porte également sur l'endettement, les politiques sociales, les services publics, sous la forme de discussion avec les OSC, mais le cadre de discussion n'est pas encore formalisé.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: Réponse du parlement : L'Initiative Nationale pour le Développement Humain (INDH) mise en place par Sa majesté le Roi Mohammed VI en 2005, est parmi les programmes de développement initiés par le Royaume du Maroc. Dans cette optique, le gouvernement est engagé avec les citoyens pendant l'exécution du budget annuel.

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Étant donné qu'aucun sujet spécifique pour l'engagement des citoyens sur l'exécution du budget n'est fourni sur le portail Chikaya cité pour la question 128, mais étant également donné que les citoyens peuvent soumettre toutes les observations, suggestions, plaintes, etc. de leur choix, la réponse existante de « c » est maintenue afin d'assurer l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

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: Réponse du parlement : La préparation du budget annuel par le gouvernement passe par plusieurs étapes. Depuis les principales orientations informatives et prioritaires de la lettre du cadrage élaborée par le chef du gouvernement, en passant par le processus de préparation et du dépôt du PLF à la chambre des représentants, le public est bien informé à l'avance dans ce sens: - Mars : diffusion de la circulaire du chef du gouvernement relative au cadrage macroéconomique à moyen terme (http://lof.finances.gov.ma/sites/default/files/circulaire_04-2021.pdf) - Juillet: exposé du Ministre chargé des finances, devant les commissions des finances du Parlement, présentant le cadre général de préparation du PLF de l'année suivante (<https://www.finances.gov.ma/Publication/cabinet/2021//28%20juillet%20EXPOSE%20MINISTRE%20Mi- anne%CC%81e%202021%20V%2009h30.pdf>) - Août: diffusion de la circulaire du chef du gouvernement, relative à la préparation du Projet de Loi de Finances, et contenant les principaux axes et orientations de ladite loi (http://lof.finances.gov.ma/sites/default/files/nog_plf2022.pdf)

IBP Comment

Les informations fournies par l'examineur du gouvernement concernent la documentation budgétaire publiée pendant l'année et non les informations sur les processus et mécanismes de participation ; la réponse existante de "d" est maintenue.

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:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.

Comments: Réponse du parlement : Pendant l'élaboration budgétaire, le gouvernement met à la disposition du public toutes les informations nécessaires concernant le processus de budgétisation. La présentation du cadre général et les documents annexes devant les représentants du peuple, sont parmi les exigences permettant de justifier l'approche participative du gouvernement dans la formulation du budget annuel.

IBP Comment

Étant donné qu'aucun mécanisme de participation admissible n'est identifié à la question 125, le choix de réponse « d » s'applique à l'indicateur 132. La présentation des documents budgétaires à la législature telle que décrite dans le commentaire de l'examineur du gouvernement ne concerne pas la participation du public à la formulation du budget annuel.

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 taken 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:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.

Comments: Réponse du parlement : (chambre des représentants): Suivant sa fonction de contrôle de l'action gouvernementale, la chambre des représentants contribue dans la surveillance de l'exécution du budget annuel

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Le portail Chikaya cité à la question 128 fournit des statistiques sur des sujets tels que le nombre de plaintes reçues et traitées, mais ne fournit pas de rapport sur la manière dont certaines de ces contributions auraient pu être utilisées pour surveiller l'exécution du budget annuel. La réponse existante de "d" est maintenue.

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:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

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 – 134 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

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 legislative 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)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

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:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Comments: 'Les différents groupes parlementaires, suite au dépôt du projet de loi de finances au niveau de parlement, organisent des rencontres et des journées d'étude avec les membres de la société civile. Dans ce cadre, les associations et les citoyens sont invités à formuler leurs avis pour participer au débat de la préparation du budget annuel: <https://www.istiqlal.info/%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%A9-2021-%D9%81%D9%8A-%D9%84%D9%82%D8%A7%D8%A1-%D8%AF%D8%B1%D8%A7%D8%B3%D9%8A-%D9%84%D9%84%D9%81%D8%B1%D9%8A%D9%82-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86%D9%8A-%D8%A7%D9%84%D8%A7%D8%B3%D8%AA%D9%82%D9%84%D8%A7%D9%84%D9%8A_a5219.html - Les budgets des départements ministériels sont examinés par les commissions parlementaires concernées. Ainsi, la programmation des réunions et le déroulement des débats sont publiés sur le portail de la chambre des représentants : <https://www.chambredesrepresentants.ma/ar/%D8%A3%D8%AE%D8%A8%D8%A7%D8%B1/%D9%85%D9%84%D9%81-%D8%AD%D9%88%D9%84-%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%D9%84%D8%B3%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-2021?sref=item1259-64637> -Il est à noter que la chambre des conseillers est institutionnellement composée des représentants des syndicats et des chambres professionnelles (Article 63 de la constitution) : http://www.sgg.gov.ma/Portals/0/constitution/constitution_2011_Fr.pdf -Aussi, le Parlement, en particulier la chambre des représentants a mis en place des canaux de communication, à savoir une chaîne youtube et une page sur facebook, où l'ensemble des séances de discussion autour du Projet de Loi de Finances sont diffusées en direct et elles sont accessibles à tous des citoyens, avec un onglet pour l'émission de leurs points de vue: <https://youtu.be/EAAvxcM3BRM> <https://youtu.be/1Q6Gq6sh3-g> https://m.facebook.com/parlement.ma/videos/?ref=page_internal&mt_nav=0

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. La réunion organisée par le parti Istiqal au premier point n'est pas admissible, selon les lignes directrices de la question 136 ci-dessus : « Les auditions non officielles organisées par un sous-ensemble de membres du comité ne devraient pas être prises en compte pour répondre à cette question. » Concernant les trois autres points : -La publication des comptes rendus des réunions des commissions parlementaires n'implique pas la participation du public ; -Les membres des syndicats et des chambres professionnelles faisant partie de la chambre des conseillers n'implique pas non plus la participation du public selon les directives de l'OBS, car ils sont eux-mêmes membres de la législature en cette qualité ; - La possibilité de laisser des commentaires sur Facebook ou Youtube ne constituerait pas un mécanisme formel. La réponse existante de "d" est maintenue.

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.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

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:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: Les débat sont publics mais les auditions de la société civile ou du public ne sont pas prévus par les textes

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The legislature seeks input on all six topics.

Comments: Réponse du parlement : Les commissions parlementaires de la chambre des représentants s'engagent dans le processus de contrôle pré-budgétaire du budget annuel pour chaque département ministériel. Ceci s'effectue avant d'être soumis à l'étape d'approbation au sein de la séance publique.

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Étant donné qu'il n'y a aucune preuve d'un mécanisme de participation admissible à la question 136, le choix de réponse « d » s'applique à l'indicateur 137 selon les lignes directrices de l'enquête.

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 makes available a video recording of the relevant legislative session or 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:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 legislative 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:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

b. The requirements for an "a" response are not met.

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: Les citoyens ne sont pas associés à l'élaboration du programme d'audit de la Cour

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Comments: Les requêtes et les dénonciations du public sont examinées et prises en comptes lors de la programmation des missions d'audit par la Cour des comptes.

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Sans informations supplémentaires accessibles au public sur la manière dont les citoyens peuvent contribuer au programme d'audit de l'ISC, la réponse existante de « b » est maintenue afin de garantir que la méthodologie de l'enquête est appliquée de manière cohérente dans tous les pays.

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:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

Comments: Les requêtes des citoyens sont étudiées et classées dans le dossier permanent de l'organisme concerné. Elles sont consultées au cours de la programmation ou d'exécution des missions de contrôle sans que les citoyens soient associés, puisque les procédures devant la Cour ont un caractère juridictionnel et se caractérisent par le secret des investigations. Cependant, les résultats des travaux de la Cour des comptes et le suivi de la mise en œuvre des recommandations sont rendus public. Parallèlement, et conformément à l'article 66 de la Loi organique n° 130-13 relative à la loi de finances, le projet de loi de règlement est accompagné d'un ensemble de document dont le rapport sur l'exécution de la loi de finances, élaboré par la Cour des Comptes. Ce projet de loi est présenté et discuté au niveau de la commission du contrôle des finances publiques et diffusé en direct sur la plateforme Youtube avec un onglet où les citoyens peuvent réagir et interagir sur le projet y compris les rapports les accompagnant, notamment le rapport d'audit: <https://youtu.be/qyfZMePs18s>

IBP Comment

Si les demandes des citoyens sont étudiées et classées, mais ne sont pas incluses sous forme de liste ou de résumé dans un document écrit (par exemple, elles ne figurent pas dans le Rapport sur l'exécution du budget de l'État de l'année 2019 de la Cour des Comptes), la réponse existante de "d" est maintenue. En outre, la possibilité de laisser des commentaires sur une diffusion Youtube ne constitue pas une liste des contributions citoyennes reçues.

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:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Comments: Les requêtes des citoyens sont étudiées et classées dans le dossier permanent de l'organisme concerné. Elles sont consultées au cours de la programmation ou d'exécution des missions de contrôle sans que les citoyens soient associés, puisque les procédures devant la Cour ont un caractère juridictionnel et se caractérisent par le secret des investigations. Cependant, les résultats des travaux de la Cour des comptes et le suivi de la mise en œuvre des recommandations sont rendus public. Parallèlement, et conformément à l'article 66 de la Loi organique n° 130-13 relative à la loi de finances, le projet de loi de règlement est accompagné d'un ensemble de document dont le rapport sur l'exécution de la loi de finances, élaboré par la Cour des Comptes. Ce projet de loi est présenté et discuté au niveau de la commission du contrôle des finances publiques et diffusé en direct sur la plateforme Youtube avec un onglet où les citoyens peuvent réagir et interagir sur le projet y compris les rapports les accompagnant, notamment le rapport d'audit: <https://youtu.be/qyfZMePs18s>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Si les citoyens eux-mêmes ne peuvent pas être impliqués dans les enquêtes d'audit en tant que répondants ou témoins (en plus de pouvoir soumettre des demandes et fournir des commentaires sur Youtube), la réponse existante de « b » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.