

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Morocco, September 2009

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	Not Available

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Not Produced
Executive's Budget Proposal	<p>Projet de Loi de finances No 40-08 pour l'année budgétaire 2009 (Draft Budget Law 40-08 for budget year 2009) http://www.finances.gov.ma/portal/page?_pageid=53,17812949&_dad=portal&_schema=PORTAL</p> <p>Then click on: Corps du projet de la Loi de finances (Body of the Draft Budget Law) Version en Français ou Version en Arabe (In French or Arabic)</p> <p>Presented to Parliament October 22, 2008. Uploaded to the Internet October 23, 2008.</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Projet de Loi de finances pour l'année budgétaire 2009: Rapport économique et financier (Draft Budget Law for budget year 2009: Economic and financial report)</p> <p>http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2655 (French) http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2654 (Arabic)</p> <p>Presented to Parliament October 22, 2008. Uploaded to the Internet October 23, 2008.</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Note de présentation du projet de la Loi de Finances 2009 (Presentation note of the 2009 Draft Budget Law)</p> <p>http://www.finances.gov.ma/portal/page?_pageid=53,17812949&_dad=portal&_schema=PORTAL</p> <p>Presented to Parliament October 22, 2008 Uploaded to the Internet October 23, 2008.</p>
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	Not Produced

Enacted Budget	<p>Loi de finances pour l'année budgétaire 2009 (Budget Law for budget year 2009), December 31, 2008 http://www.finances.gov.ma/portal/page?_pageid=53,17812956&_dad=portal&_schema=PORTAL Then click on: Documents de la Loi de finances Then on: Corps de Loi de finances French version.</p>
In-Year Reports	<p>In-year reports on expenditures are not published.</p> <p>However, information about the debt is available. Bulletin statistiques de la dette extérieure publique Bulletin statistiques de la dette extérieure du Trésor http://www.finances.gov.ma/portal/page?_pageid=53,17813798&_dad=portal&_schema=PORTAL</p>
Mid-Year Review	Not Produced
Year-End Report	<p>Produced but Not Available to the Public</p> <p>The Lois de règlement (budget review laws) for 2003, 2004, 2005 and 2006 are now being reviewed in Parliament.</p> <p>The Loi de règlement (budget review law) for 2007 was approved by the Conseil de Gouvernement (Council of Government).</p>
Audit Report	Not Produced
Other Documents	<p>Rapport sur les dépenses fiscales (Tax expenditures report) Rapport sur les comptes spéciaux du trésor (Special Treasury Accounts report) Rapport sur le secteur des Etablissements et Entreprises Publics (Public Establishments and Enterprises Report)</p> <p>Rapport sur les services de l'Etat gérés de manière autonome (SEGMA) (Report on autonomously run government agencies (SEGMA) Rapport Genre (Gender report) http://www.finances.gov.ma/portal/page?_pageid=53,17812956&_dad=portal&_schema=PORTAL</p> <p>-Rapport de la dette intérieure 2008 (Report on the 2008 internal debt): http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2916 (French) http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2948 (Arabic)</p> <p>-Rapport de la dette extérieure publique 2008 (Report on the 2008 public external debt): http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2917 (French)</p> <p>-Bulletin statistiques de la dette extérieure publique (Statistical bulletin on the external public debt)</p> <p>-Bulletin statistiques de la dette extérieure du Trésor (Statistical bulletin on the Treasury's external debt) http://www.finances.gov.ma/portal/page?_pageid=53,17813798&_dad=portal&_schema=PORTAL</p>

Relevant Ministries & Departments	Ministère des l' économie et des finances (Ministry of the Economy and Finance): www.finances.gov.ma Bank Al Maghrib: www.bkam.ma Haut Commissariat au Plan (High Commission for Planning): www.hcp.ma
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Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes		Yes			Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes		Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	No	NA	No	No	NA
2. Advance notification of release is sent to users, media	NA	No	NA	No	No	NA
3. Released to public same day as official release to media	NA	No	NA	No	No	NA
4. Available on the Internet free of charge	NA	Yes	NA	Yes	No	NA
5. Free print copies available, limited distribution	NA	Yes	NA	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	NA	No	No	NA
7. Readily available outside capital and/or big cities [†]	NA	No	NA	No	No	NA
8. Written in more than one language	NA	Yes	NA	Yes	Yes	NA
9. News conference is held to discuss release	NA	Yes	NA	Yes	Yes	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		Yes
B. Produced for internal purposes, but not available to the public				Yes	
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes			
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	NA	NA	NA	NA
2. Advance notification of release sent to users, media	No	NA	NA	NA	NA
3. Released to public same day as official release to media	No	NA	NA	NA	NA
4. Available on the Internet free of charge	Yes	NA	NA	NA	NA
5. Free print copies available, limited distribution	Yes	NA	NA	NA	NA
6. Free print copies available, mass distribution	No	NA	NA	NA	NA
7. Readily available outside capital/big cities ⁺	No	NA	NA	NA	NA
8. Written in more than one language	Yes	NA	NA	NA	NA
9. News conference is held to discuss release	No	NA	NA	NA	NA

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> See Draft Budget Law 2008.</p> <p><u>Comment:</u> The administrative classification is used in all the financial laws at the moment.</p> <p><u>Peer Reviewer One Comment:</u> The response is appropriate. See: (i) ministries article 51 (table B) and article 52 (table C); (ii) agencies and special Treasury accounts articles 54 and 55 (tables E and F)</p> <p><u>Peer Reviewer Two Comment:</u> Citation: pp. 22-26; Table B, p. 1-3.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

See Draft Budget Law 2008.

Comment:

The 2008 executive's budget proposal includes functional classification but not for all expenditures.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: The response "c" is appropriate, but not the citation. The functional classification is presented in the documents called "les morasses" (final proof) which are included in the budget documentation, but not in the Budget Law itself.

Peer Reviewer Two Comment: Citation: pp. 22-26, table B, pp. 1-3.

Government Comment: A more appropriate response to this question would be "a." All the budgetary components are presented using a classification system based on administrative, functional, economic and regional classifications.

The functional classification is associated with the paragraph and consists of 9 classes broken down into two figures. This classification appears in the "morasse budgétaire" (budgetary final proof).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2404

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "c," because the classification is not detailed.

IBP Comment: Per OBI methodology, IBP editors chose answer "c."

C

3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?

- a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by economic classification.
- d. No expenditures classified by economic classification are presented.
- e. Not applicable/other (please comment).

Citation:

See Draft Budget Law 2008.

Comment:

Some expenditures are classified by economic classification.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: The response is appropriate. Line ministries expenditures are presented by broad economic categories in tables B and C of the Budget Law, and by detailed economic categories in the "morasses."

Peer Reviewer Two Comment: Citation: pp. 22-26, table B, p. 1-3.

Government Comment: A more appropriate response to this question would be "a." All the budgetary components are presented according to a classification system based on administrative, functional, economic and regional classifications.

The economic classification is associated with the line and consists of 9 classes broken down into four figures. This classification appears in the "morasse budgétaire" (budgetary final proof).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2405

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "c," because the classification is not detailed. It is aggregated.

IBP Comment: Per OBI methodology, IBP editors chose answer "c."

C

4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- Program-level data are presented for all expenditures.
 - Program-level data are presented for at least two-thirds of, but not all, expenditures.
 - Program-level data are presented, but for less than two-thirds of expenditures.
 - No program-level data are presented.
 - Not applicable/other (please comment).

Citation:

See la Loi de finances 2008 (2008 Budget Law).

Comment:

There is a presentation by programs but it is less than two-thirds of the expenditures.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." In the Budget Law, title I (article 45) and title II (article 46) do not show expenditures by programs. In the "morasses" (line ministries budgets), the personnel expenditures are not presented by programs. In these "morasses" the term program refers to the investment projects

Peer Reviewer Two Comment: Table G in the Draft Budget Law includes programs.

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One, to "c." We agree with Peer Reviewer One, because part of this information exists in Economic and financial report. It is partial and the relevance and usefulness of this data is questionable.

IBP Comment: Based on a review of Peer Reviewer One's comments and the researcher's response, IBP editors chose answer "c."

C

5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?

- a. Yes, multi-year estimates of aggregate expenditure are presented.
- b. No, multi-year estimates of aggregate expenditure are not presented.
- c. Not applicable/other (please comment).

Citation:

See the Loi de Finances 2008 (See the 2008 Budget Law).

Comment:

The estimation of many years was not presented.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Citation: Projet de la Loi de finances, pp. 22-26. Table F only has selective information for 2010.

Government Comment: A more appropriate response to this question would be "a." Article 46 of the 2009 Budget Law establishes the total budget for commitment appropriations opened as multi-year investment expenditures. Moreover, table "C" of the 2009 Budget Law details these commitment appropriations by department, making it possible to plan over a period of time that exceeds the investment resources necessary to carry out their multi-year action plans.

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2732

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." The comment of the government is not relevant; we are talking about a multi-year period which is different from les "crédits d'engagement" and specifically for investment.

IBP Comment: Per OBI methodology, IBP editors chose answer "b."

b

6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

See the Loi de Finances 2008 (2008 Budget Law).

Comment:

The Draft Budget Law consists only of the estimates for two years: those relating to the current year and those relating to the previous year.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The draft finance act comprises only the estimates for one year with some relating to the next year only for selective expenditures. Citation - Projet de la loi de finances, Table F.

Government Comment: A more appropriate response to this question would be "a." The "morasses budgétaires" (budgetary final proofs) presented to and discussed in Parliament break down the commitment appropriations opened for the ministerial departments according to an administrative, functional and economic classification system. Thus, the final proofs present the appropriations necessary (by project) to implement the projects in subsequent fiscal years.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." Les crédit d'engagement concerns only investment expenditures.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> See the Loi de Finances 2008 (2008 Budget Law).</p> <p><u>Comment:</u> The tax revenues are classified in four major categories: - Direct taxes (IGR IS.) - Customs duties - Indirect taxes (VAT.) - Registration and stamps The presentation is similar to that in the previous period, but researcher reassessment has led to change in response.</p> <p><u>Peer Reviewer One Comment:</u> The response is appropriate; see article 46 of the Budget Law.</p> <p><u>Peer Reviewer Two Comment:</u> Citation: Projet de la loi de finances, p. 25.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <p>a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See the Loi de Finances 2008 (2008 Budget Law).</p> <p><u>Comment:</u> Four non fiscal revenue categories are laid down: - Monopolies and operations - Domain revenues - Privatization - Other incomes</p> <p><u>Peer Reviewer One Comment:</u> The response is appropriate see article 46 and table A of the Budget Law.</p> <p><u>Peer Reviewer Two Comment:</u> Citation: Projet de la loi de finances, p. 25.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> See the Loi de Finances 2008 (2008 Budget Law).</p> <p><u>Comment:</u> No estimation was presented for a multi-year period.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> See Draft Budget Law 2008.</p> <p><u>Comment:</u> No multi-year, aggregate, or detailed estimates.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?
- Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
 - Yes, the data reflect the outstanding debt at the end of the budget year.
 - Yes, the data reflect the outstanding debt at the start of the budget year.
 - No, data on the outstanding debt are not presented.
 - Not applicable/other (please comment).

Citation:

See the Loi de Finances 2008 (2008 Budget Law).

Comment:

The data presented concerns the amount of the debt recovered at the end of the years.

The presentation is similar to that in the previous period, but researcher reassessment has led to change in response.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Data published in the economic and financial report included in the budget documentation concern the outstanding debt at the end of BY-2, see statistical annex section 6.

Peer Reviewer Two Comment: Different citation: Rapport Financier and Economique, 99, 153-4.

Government Comment: A more appropriate response to this question would be "a." The internal and external debt reports published on the Ministry of Economy and Finance website present data on the total amount of the debt, thus highlighting what the country has borrowed.

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2916

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2917

Researcher Response: I retain my view that "c" is the most appropriate answer.

IBP Comment: Based on a review of the comments and documents, IBP editors chose answer "c." The document cited by the government cannot be considered supporting budget documentation.

C

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> See the Loi de finances. (2008 Budget Law).</p> <p><u>Comment:</u> These payments represent the second basic component of public expenditures. They are laid down in the public budget administrative classification.</p> <p><u>Peer Reviewer One Comment:</u> Interests are presented in table D article 53 of the Budget Law.</p> <p><u>Peer Reviewer Two Comment:</u> Draft Budget Law, p. 25.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is internal and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> -Rapport de la dette intérieure 2008 (2008 Internal Debt Report): http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2916 (French) http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2948 (Arabic) -Rapport de la dette extérieure publique 2008 (2008 Public External Debt Report): http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2917 (French)</p> <p><u>Comment:</u> These reports present additional information on the structure of the debt with some details.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

Government Comment: A more appropriate response to this question would be "a." The reports on the internal and external debt published on the Ministry of the Economy and Finance website present information on the composition of the debt, such as the interest rates on the debt, the debt maturities profile, the denomination of the debt in foreign currency, and the external or internal nature of the debt.

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2916

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2917

Researcher Response: I retain my view that "c" is the most appropriate answer.

IBP Comment: Based on a review of the comments and documents, IBP editors chose answer "c." Per the OBI methodology, the documents cited cannot be considered supporting budget documentation.

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:

See Economic and financial report.

Comment:

The answer is "c." Among the hypotheses generally considered, are: the rate of growth, agricultural production, and the price of oil per barrel.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: The response is appropriate see pages 68-74, and 130-135 of the 2008 report.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." The Economic and financial report is a 186-page document, and even if it may be overly optimistic, it discusses Morocco's macro-economic environment and forecast in detail.

Government Comment: A more appropriate response to this question would be "b." The "rapport économique et financier pour l'année budgétaire 2009" (economic and financial report for budget year 2009) presents the economic assumptions on inflation, real growth and the exchange rate. (See part of the REF: 5.2. "Projet de Loi de Finances 2009" (2009 Draft Budget Law), page 170 et seq).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2655

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." Indeed as said by the government there are some macroeconomic hypotheses, however, other important ones are lacking such as deficit and evolution of external trade, change reserves, unemployment, and credit to the economy. What we said means it lacks important details and this is a response to both Peer Reviewer Two and the government.

IBP Comment: To maintain consistency with the criteria used for selecting answers across countries, IBP editors chose answer "b."

b

15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?

- a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.
- e. Not applicable/other (please comment).

Citation:

See Economic and financial report.

Comment:

Only one scenario is taken into account. No sensitivity analysis is done. For instance, the 2008 finance annual budget law is based on the price of an oil barrel. Consequently, the impact of different macroeconomic hypotheses on the budget was not presented.

Researcher Response to this Question was "d"

d

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The "rapport économique et financier pour l'année budgétaire 2009" (economic and financial report for budget year 2009) presents substantial information on the impacts the macroeconomic assumptions have on the budget. (See part "5.3. Mesures de politiques fiscales et budgétaires" (Tax and budgetary policy measures) page 174 et seq. For example, the impact the macroeconomic aggregates have on tax resources and the impact of the price of a barrel on netting expenditures, budgetary and economic effects of the decrease in the income tax [IR].

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2655

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." In general there is no sensitivity analysis. Major policies are not discussed in terms of changes in budgets and implications on policies, for example education policy, health policy, etc.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?
- Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the impact of policy proposals on expenditures is not presented.
 - Not applicable/other (please comment).

Citation:

See Economic and financial report.

Comment:

No information of this kind is presented.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The "Economic and financial report for budget year 2009" (economic and financial report for budget year 2009) presents substantial information on the impacts the government policies have on expenditures. For example, the impact of the price of a barrel on netting expenditures.

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2655

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." In general there is no sensitivity analysis. Major policies are not discussed in terms of changes in budgets and implications on policies, for example education policy, health policy, etc.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

No information on this impact is presented.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The "rapport économique et financier pour l'année budgétaire 2009" (economic and financial report for budget year 2009) presents substantial information on the impacts the government policies have on revenue (See Box 6, pages 175 and 176: "les effets budgétaires et économiques de la baisse de l'IR" (budgetary and economic effects from the decrease in the income tax [IR])).

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." Indeed, there is very limited information on changes in the scale of taxes and changes in revenues. However, in general there is still no information regarding the impact on the global budget.

IBP Comment: Based on a review of the document and comments, IBP editors chose answer "c."

C

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> See Draft Budget Law 2008.</p> <p><u>Comment:</u> The administrative classification is set by the ministry both for this year and the previous year.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." I do not find BY-1 by ministry in the Budget Law</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." No actual expenditure for BY-1 classified by unit is included in the executive budget or supporting documentation. The Economic and financial report makes reference to macro-expenditure only. See Rapport Economique et Financier, pp. 147-154.</p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed to "d." Indeed, after verification, we did not find BY-1 by ministry in the budget documents available.</p> <p><u>IBP Comment:</u> Based on a review of all comments, IBP editors chose answer "d."</p>	d

19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?
- All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.
 - All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by function for BY-1.
 - No expenditures classified by function are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

See Draft Budget Law 2008

Comment:

Some expenditures are classified by function for BY-1.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d."

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." No actual expenditures of BY-1 are included in the executive budget or supporting documentation. The Economic and financial report makes reference to macro-expenditure only but mainly to data from preceding years (BY-2 and -3). See Rapport Economique and Financier, pp. 147-154.

Government Comment: Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." The information exists but it is very aggregated. http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2404
Our response is that there is a very aggregated presentation and of a limited scope. This is also a response to PR 1 and PR 2.

IBP Comment: Based on a review of the document, IBP editors chose answer "d."

d

20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?
- All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification for BY-1.
 - No expenditures classified by economic classification are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

See Draft Budget Law 2008.

Comment:

Some expenditures are classified by economic classification.

Researcher Response to this Question was "c"

b

Peer Reviewer One Comment: A more appropriate response to this question would be "b." See statistical annex section 6 of the economic and financial report

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." No actual expenditures of BY-1 are included in the executive budget or supporting documentation. The Economic and financial report makes reference to macro-expenditure only but mainly to data from preceding years (BY-2 and -3). See Rapport Economique and Financier, pp. 147-154.

Government Comment: Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.

Researcher Response: The answer should be changed as suggested by Peer Reviewer Two to "d."

IBP Comment: Based on a review of the document (Statistical annex section 6, Rapport Economique and Financier), IBP editors chose answer "b."

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> No individual programs, everything is laid down in an aggregate manner.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?

- a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
- b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
- c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
- d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal

Comment:

The estimates are reported as they were initially presented. No updating has been done in this regard.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The scant references in the Rapport économique stop in August of BY-1.

Government Comment: A more appropriate response to this question would be "a." The statistical documents that accompany the Projet de Loi de Finance (Executive's Budget Proposal) contain data on expenses that generally cover 8 to 9 months of the current budget year. Indeed, the economic and financial report for budget year 2009 presents all the estimated expenditures for 2008 that are discounted and updated as of end of August 2008. (See part 4 "1. Tendances récentes des finances publiques" (Recent trends in government finance), page 141 et seq., and the annexes of the same report - pages 213 to 216).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2655

Researcher Response: I suggest the answer should be changed to "a." Indeed, the estimates of the expenditures for the BY-1 are updated at least within a six-month period. This information is confirmed in the Economic and financial report as indicated by the government.

IBP Comment: Based on a review of comments, IBP editors chose answer "a."

a

23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year estimates of aggregate expenditure are presented.
- b. No, such prior-year estimates of aggregate expenditure are not presented.
- c. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

Such prior-year estimates of aggregate expenditure are not presented. The presentation is similar to that in the previous period, but researcher reassessment has led to change in response.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response would be "a." See statistical annex section 6 of the economic and financial report.

Peer Reviewer Two Comment: Some aggregate data is presented in the Rapport Economique, pp. 147-154. However, it lacks so many details that it may not be considered useful.

Government Comment: A more appropriate response to this question would be "a." The "rapport économique et financier pour l'année budgétaire 2009" (economic and financial report for budget year 2009) presents the estimates of expenditures for 2007 at the aggregated level. (See part 4. "finances publiques"/"tendances récentes des finances publiques" (public finance/recent trends in public finance pages 140 to 156 and annexes of the same report: pages 213 to 217).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2655

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b."

IBP Comment: Based on a review of responses and documents, IBP editors chose answer "b."

b

24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

The estimates of the years prior to last year are never presented in the budget documents or their annexes.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response will be "b." Prior-year estimates by broad economic category are presented in the economic and financial report. Statistical annex section 6.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The reports on the SEGMA, STAs (Special Treasury Accounts) and government-owned establishment and enterprise for 2009 provide a detailed presentation (by SEGMA, by STA, by government-owned establishment and enterprise, and by area of intervention) of actual expenditures for fiscal year 2007. Moreover, the economic and financial report provides a breakdown of operating and investment expenditures according to the principal ministerial departments (administrative coding).

http://www.finances.gov.ma/pls/portal/url/page/portailv2/BUDGET_LOI_FINANCES/2009/LOI%20DE%20FINANCES%202009/DOCUMENTS%20DE%20LA%20LF

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We disagree with Peer Reviewer Two; no such data exists. In addition, we can add that information on programs is very heterogeneous and often does not conform to a systematic presentation.

IBP Comment: For consistency purposes, IBP editors chose answer "d." (See Question 23.)

d

25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- c. Before BY-3.
- d. No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation:

See Economic and financial report.

Comment:

The most recent year presented for which all expenditures reflect actual outcomes is BY-2.

The presentation is similar to that in the previous period, but researcher reassessment has led to change in response.

d

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The response is appropriate. See 2008 Economic and financial report, page 185.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." The executive budget for BY-2 exists in the current finance law.

IBP Comment: For consistency purposes, IBP editors chose answer "d." (See Question 23.)

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> Prior - year data are always adjusted to be comparable to the budget-year data. The presentation is similar to that in the previous period, but researcher reassessment has led to change in response.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "a."</p> <p><u>IBP Comment:</u> For consistency purposes, IBP editors chose answer "a."</p>	<p>a</p>
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27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?

- a. All tax revenues are identified individually for BY-1.
- b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
- c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
- d. No tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

Citation:

See Draft Budget Law 2008.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: The response is appropriate. See 2008 "Economic and financial report," page 185.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The sources of tax revenue are identified individually for year n-1. Indeed, the economic and financial report that accompanies the 2009 EBP provides a breakdown of tax revenue for 2008 (the projections are updated to the end of August 2008) by type of tax (corporate income tax [IS]; income tax [IR]; VAT, etc.). For this, see: part "4. Tendances récentes des finances publiques" (Recent trends in government finance), page 140 et seq. and the annexes of the same report - pages 213 to 216.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." The presentation of tax revenue is not detailed.

IBP Comment: Per OBI methodology, IBP editors chose answer "a." See Rapport Economique and Financier Annex 6.

a

28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?

- a. All non-tax revenues are identified individually for BY-1.
- b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.
- c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.
- d. No non-tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal

Comment:

The answer is "b."

These sources are generally come in four broad types:

- The revenues of the state monopolies and operations
- The domaine revenues: Income from public property.
- The proceeds of privatizations
- Other incomes.

The presentation is similar to that in the previous period, but researcher reassessment has led to change in response.

a

Researcher Response to this Question was "b"

Peer Reviewer One Comment: The response is appropriate see 2008 "Economic and financial report," page 185.

Peer Reviewer Two Comment: The sources for BY-1 are identified in the Rapport financier and économique, p. 147.

Government Comment: A more appropriate response to this question would be "a." The nontax revenue sources are identified individually for year n-1. The economic and financial report that accompanies the 2009 EBP provides a breakdown of tax revenue for 2008 (projections updated to end of August 2008) by revenue type (monopoly; government property; privatization, etc.). For this, see: part "4. Tendances récentes des finances publiques" (Recent trends in government finance), page 140 et seq. and the annexes of the same report - pages 213 to 216.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." The presentation of non-tax revenue is not detailed.

IBP Comment: Based on a review of responses and document, IBP editors chose answer "a." See Rapport Economique and Financier, Annex 6.

29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?

- a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
- b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
- c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
- d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

All the estimates of the revenue are updated after at least 36 months.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The Economic and financial report (pp. 141-147), which is the publicly available source on this question, only makes global references that are not systematic or exhaustive.

Government Comment: A more appropriate response to this question would be "a." The statistical documents that accompany the EBP contain data on income that generally cover 8 to 9 months of the current budget year. The economic and financial report for budget year 2009 presents all the estimated expenditures for 2008 that are discounted and updated. (See part 4. Tendances récentes des finances publiques (Recent trends in government finance), page 140 et seq., and the annexes of the same report - pages 213 to 216).

Researcher Response: I suggest the answer should be changed to "a." We agree with the Ministry of Finance. The estimates have been updated from the original estimates to reflect 8 months (the end of august).

IBP Comment: Based on a review of comments, IBP editors chose answer "a."

a

30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year estimates of aggregate revenue are presented.
- b. No, such prior-year estimates of aggregate revenue are not presented."
- c. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

The revenue estimates are presented only for the current year and BY-1 and never before.

The presentation is similar to that in the previous period, but researcher reassessment has led to change in response.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." BY-5 revenues are presented in the economic and financial report.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The economic and financial report for budget year 2009 presents the aggregated estimates of revenue for 2007. (See part 4. "finances publiques"/"tendances récentes des finances publiques" (government finance/recent trends in government finances), pages 140 to 156 and annexes of the same report: pages 213 to 217).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2655

Researcher Response: I suggest the answer should be changed to "a." We agree with the government and the peer reviewer.

IBP Comment: Based on a review of comments and documents, IBP editors chose answer "a." Rapport Economique and Financier, Annex 6.

a

31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

These estimates are not presented, whether aggregate or detailed.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." See page 185 of the financial and economic report (statistical annex section 6)

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The reports on the SEGMA, STAs and government-owned establishments and enterprises for 2009 provide a detailed presentation (by SEGMA, by STA, by government-owned establishments and enterprises and by area of intervention) of the "receipts" (revenue) estimates for fiscal year 2007. Moreover, the economic and financial report provides the details by item of the revenue estimates for the aforementioned year.

http://www.finances.gov.ma/pls/portal/url/page/portailv2/BUDGET_LOI_FINANCES/2009/LOI%20DE%20FINANCES%202009/DOCUMENTS%20DE%20LA%20LF.

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2655

Researcher Response: Not all tax and non-tax revenues are presented and no details are given. But if we consider the main taxes such as IS (corporate tax), IR (income tax), "Droits de douane" (tariffs), etc., this information exists. If this is the interpretation, the answer could be "b."

IBP Comment: Based on a review of documents and comments, IBP editors chose answer "a."

a

32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- c. Before BY-3.
- d. No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation:

See: Economic and financial report.

Comment:

Three years prior to the budget year are presented.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response would be "a." See statistical annex of the economic and financial reports, section 6.

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." The Rapport financier and économique (p. 140) makes reference to 2007, i.e. BY-2.

Government Comment: A more appropriate response to this question would be "a." The economic and financial report and its annexes present actual revenue results, at least for budget year BY-2. The 2009 report presents actual revenue for budget year 2007 (See part "4. Recent trends in government finances" page 140 et seq. and the annexes of the same report - pages 213 to 216).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2655

Researcher Response: I suggest the answer should be changed to "a." We agree with the two peer reviewers and the government.

IBP Comment: Based on a review of comments and documents, IBP editors chose answer "a."

a

33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

- a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
- b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
- c. Yes, but only information on the level of debt is presented.
- d. No, information related to the government debt for BY-1 is not presented.
- e. Not applicable/other (please comment).

Citation:

-Rapport de la dette intérieure (Report on the internal debt) 2008:
http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2916 (French)
http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2948 (Arabic)
-Rapport de la dette extérieure publique (Report on the external public debt) 2008:
http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2917 (French)

Comment:

Information is presented but some important details are excluded.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The data on the debt are in the statistical documents that accompany the Draft Budget Law, more specifically, in the economic and financial report. Moreover, the ministry publishes reports on the internal and external debt on its website.

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2916

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2917

IBP Comment: IBP editors chose answer "d." The cited documents cannot be considered supporting budget documents.

d

34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- c. Before BY-3.
- d. No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

The most recent year is BY-2.

d

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: See Economic and financial report, p. 153.

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes."

IBP Comment: Based on a review of cited documents and for consistency purposes, IBP editors chose answer "d." (See question 33.)

Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> It relates particularly to the Hassan II Fund, Foundations, big projects.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The "Fond Hassan II" (Hassan II fund) is not included at all in the budget proposal, and neither is a centre for renewal energy (CDER) that receives a financing of 1 billion USD; I reassess this question. The one billion financing is mentioned in footnote 53 on page 125, Economic and financial report. It is analyzed in the "Rapport sur le secteur des établissement et entreprises publics" (report on the public enterprises and establishment sector) (p. 29).</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." The "loi organique relative à la loi de finances en vigueur" (the Organic Budget Law on the finance law in effect) institutes the "principe d'unité budgétaire" (comprehensive budget rule) (Article 1). Hence, the Moroccan budget as approved by Parliament covers all government resources and expenses and no extra-budgetary operation is authorized or carried out. http://www.sgg.gov.ma/orgloif_fr.pdf</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "c." Many important projects are not included in the budget and nothing is known about them: Bouregreg, TGV project, in addition to what is indicated by peer reviewers.</p> <p><u>IBP Comment:</u> Based on a review of comments and for consistency purposes, IBP editors chose answer "c."</p>	C

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

- a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

These transfers relate particularly to part of some tax proceeds like those of VAT, Business tax (patent), etc., transferred to territorial collectivities.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The executive's budget presents the transfers from the "comptes spéciaux du trésor" (Special Treasury Accounts) to the "collectivités territoriales" (local government): "The share of local governments in proceeds from the VAT," "Special fund for the proceeds from portions of taxes allocated to the regions" (See Table "G" of the 2009 finance law and pages 12 to 15 of the Report on the Special Treasury Accounts).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2661

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2732

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c."

IBP Comment: Based on a review of documents and comments, IBP editors chose answer "c."

C

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

- a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on transfers to public corporations is not presented.
- e. Not applicable/other (please comment).

Citation:

See "Rapport sur les entreprises et établissements publics" (report on the public enterprises and establishment sector). For example, see annex 5 of "Rapport sur les entreprises et établissements publics pour l'année de 2008: Transferts de l'Etat aux Etablissements et aux entreprises publics" (report on the public enterprises and establishment sector for 2008: State transfers to public enterprises and establishments).

Comment:

Only the overall amounts of the subsidies and proceeds levied on these companies are presented in the budget documents.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

1. The "rapport annuel sur les entreprises publiques" (annual report on public enterprises) presents detailed information by type and by enterprise on the subsidies allocated to public enterprises:
 - annexes 5, 6 and 7 of the 2009 report present these detailed data in terms of actual figures [réalisations] for 2006 and 2007, and in terms of discounted projections for 2008;
 - the subsidies allocated to the PEs are classified by use (equipment, operations or restructuring);
 - the report on the PE sector that accompanies the Draft Budget Law is available in full on the Ministry's website
http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2659;
 - in addition to the budget subsidies, the report presents the other financial assistance the government gives to the PEs (See page 22 of the report that accompanies the 2009 draft finance law).

2. The budgets of the ministries as presented to Parliament and approved by Parliament provide details of the subsidies given to PEs, by PE.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c."

C

<p><u>IBP Comment:</u> Based on a review of comments and of the "Rapport Annuel sur les Entreprises Publiques," IBP editors chose answer "c."</p>	
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> Information is presented but it lacks important details. For example, the budget of the Caisse de Compensation is summarized in the budget document.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> Some aggregate information on the financial assets of the state is presented in an appended budget document entitled: Report on public companies and institutions.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." Not applicable in Morocco.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "c." We really cannot have a clear picture of the state participation in semi-public corporation or participation at the international level, etc.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "c."</p>	<p>C</p>
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40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?
- a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.
 - b. Yes, information is presented, highlighting key information, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on non-financial assets is not presented.
 - e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

Only the financial aspects of the assets of the state are taken into account in the budget.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "e." Not applicable in Morocco.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." See previous comment

IBP Comment: Based on a review of comments, IBP editors chose answer "d."

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> Information is presented, for example the global amount of expenditures arrears, but it lacks important details.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> The response is appropriate. Some information may be found on pages 68, 70, 79 of the “Note de présentation” (presentation note) of the draft budget to Parliament.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” The presentation that accompanies the 2009 draft finance law contains information on government arrears for netting expenditures (See page 78). http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2653</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “c.” The information is partial and lacks key details.</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer “c.”</p>	<p>C</p>
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42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

- a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

Some information is presented, for example the amount of contingent liabilities.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: The response "c" is appropriate. The total of loan guarantees is shown page 209 of the economic and financial report, while pages 116, 118, 178 present few data on other contingent liabilities.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The "rapport sur la dette extérieure" (report on the external debt) presents detailed information on loan guarantees (pages 6, 7 and 21 of this report).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2917

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c."

IBP Comment: Per OBI methodology, IBP editors chose answer "c."

C

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> No information on future liabilities is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

- a. All sources of donor assistance are identified individually.
- b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
- c. Less than two-thirds of sources of donor assistance are identified individually.
- d. No sources of donor assistance are identified individually.
- e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response would be "c." Project-aid is included in the budget and managed fully according to the national procedure (although there are some exceptions), but the financing sources are not systematically detailed in the documents

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

Government Comment: Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should be changed to "d." We agree with the second peer reviewer. No source of donor assistance is identified individually in the budget documents. But it is possible to find some information in various documents exceptionally.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> See Rapport sur les dépenses fiscales (See the report on tax expenditures).</p> <p><u>Comment:</u> A promise was made with regard to the possibility of presenting this information on the tax expenditures as of the finance act of 2007. The fiscal losses were estimated at 23,6 milliards de dirham, 47% comes from the VAT.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget Law 2008 particularly the "Rapport sur les comptes spéciaux du Trésor" (report on the treasury's special accounts).</p> <p><u>Comment:</u> In practice, the overall revenues assigned or allocated are tracked in the Treasury Special Accounts that make up one of the components of the State budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> The budget or any other official document does not provide any such information to the public.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." All government expenditures are authorized by the Parliament and executed in accordance with the budgetary procedure in effect.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "d." We would like the government to give the link or references for this kind of information.</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer "d."</p>	d
The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p>	C

<p>See Executive's Budget Proposal.</p> <p><u>Comment:</u> Some information of this kind is presented, but key elements are lacking.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." The "note de présentation de la loi de finances" (budget law's presentation note) lists the government's priorities and provides a detailed description of the government policies in effect by sector in conjunction with the related budget effort. In particular, it presents the major budget choices and indicates the principal structural and sectoral reforms that are planned or implemented by the government for the affected budget. These government policies are listed in the "morasses budgétaires" (budgetary final proofs) that accompany the Budget Law. They break down all the expenditures in the budget by administrative unit (ministry and directorates) and by program and project. In the presentation note of the 2009 Draft Budget Law, new changes are dedicated to listing the strategic objectives of the "administrative units" (ministerial departments) in conjunction with the relevant budgetary allocations. http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2653</p> <p><u>Researcher Response:</u> I suggest the answer should be changed to "c." We can find in the economic report information making links between proposals and the state unit goals, for example: "plan d'urgence" (emergency plan) in education, the INDH in the social field, etc.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "c."</p>	
<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> See Draft Budget Law 2008.</p> <p><u>Comment:</u> Some information of this kind is presented, but key elements are lacking.</p>	<p>C</p>

<p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> The response is appropriate. For several line ministries MTEF are prepared but they are not linked to the budget processes.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment</u> A more appropriate response to this question would be “a.” 1. The government’s general policy statement highlights the multi-year strategies that embody the government policy choices to be implemented during its term. http://www.pm.gov.ma/admin/telechargement/fr/declaration_site_en_fran%C3%A7ais.pdf</p> <p>2. The “note de présentation de la loi de finances” (presentation note of the budget law) lists the sectoral government policies that are planned or being implemented by the government over a multi-year period (Plan d'urgence pour l'Education Nationale - Emergency Plan for National Education; Plan Maroc Vert pour l'Agriculture - Green Morocco Plan for Agriculture; Integrated Industrial Development Plan for the Industrial Sector, etc.)</p> <p><u>Researcher Response:</u> I suggest the answer should be changed to “c.” We can find in the economic report information making links between proposals and the state unit goals, for example: plan vert, Plan Emergence, etc.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer “c.”</p>	
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> Some non-financial data are provided, for example in the “programme de l'Initiative Nationale de Développement Humain” (l'INDH) (program for the national human development initiative).</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” 1. In the “morasse des indicateurs chiffrés” (final proof of indicators in</p>	C

figures) that accompany the 2009 draft financial law, non-financial data in figures are presented by ministerial departments as indicators for the expenditure programs. For example: the number of students educated in secondary school; the number of cancer patients treated; the number of people operated on for cataracts, etc.).

2. The "note de présentation de la LF 2009" (presentation note of the 2009 finance law) also provides non-financial data in figures: number of households that are beneficiaries of the "villes sans bidonvilles" (cities without slums) program, page 103; number of villages affected by the rural electrification program, page 43).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2653

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." We use the economic and financial report extensively which contains the essential non-financial data (beneficiaries...). We consider that less than two-thirds are covered and even these data are often meaningless and useless (not relevant). This is the case of information on the INDH (see example below).

The draft finance law indicates that, as of end-September 2009, 18,775 projects were carried out for 4.6 million direct beneficiaries for a total amount of MMDH 11.3, of which the INDH contributed MMDH 6.56. It has also been said that there were tangible results in terms of the living conditions of the targeted populations and the fight against poverty, with a rate that fell from 16.3% in 1998 on the national scale to 9% in 2008.

The statements and in particular the final paragraph of the box, placed in the text of the draft finance law, are still vague and do not correspond to the affected budget years; the nature of the projects, 4.6 million individual beneficiaries, do not provide relevant information. Moreover, the alleged drop in poverty is for the national level and over a period that essentially cannot be credited to the INDH, which actually started up in 2006.

IBP Comment: Per OBI methodology, IBP editors chose answer "c."

51. Are the non-financial data presented useful for assessing how an expenditure program is performing?

- a. The non-financial data are very useful for assessing program performance.
- b. The non-financial data are mostly useful for assessing program performance.
- c. The non-financial data are somewhat useful for assessing program performance.
- d. No non-financial data are provided or they are not useful for assessing program performance.
- e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal particularly the "note de présentation de la loi de finances" (presentation note of the finance law).

Comment:

Some indications are given.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The performance indicators (see "morasse des indicateurs chiffrés" - final proof of the indicators in figures - that accompany the 2009 Draft Budget Law) are paired with predefined objectives for the different programs and therefore make it possible to evaluate the execution of these programs.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We confirm "d" and the comment presented in question 50 is valid for 51.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?
- a. Performance indicators are presented for all programs.
 - b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
 - c. Performance indicators are presented for programs representing less than two-thirds of expenditures.
 - d. No performance indicators are presented.
 - e. Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

Some performance indicators are presented for example rates of electrification and of school enrolment.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: There are hundreds of performance indicators in the "morasses" (line ministries budgets), but they are not by program. Therefore the response is appropriate.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." A "morasse" (final proof) of performance indicators in figures paired with predefined objectives of the different programs accompanies the Draft Budget Law that is submitted to Parliament.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c."

IBP Comment: Per OBI methodology, IBP editors chose answer "c."

C

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

- a. All performance indicators are well designed.
- b. Most performance indicators are well designed.
- c. Some performance indicators are well designed, but most are not.
- d. No programs have performance indicators, or they are not well designed.
- e. Not applicable/other (please comment).

Citation:

See Draft Budget Law 2008.

Comment:

Some performance indicators are well designed, but most are not.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." The "indicateurs chiffrés de performance" (quantitative performance indicators) are paired with predefined objectives of the different programs.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." Generally they do not allow assessing progress towards goals.

IBP Comment: Per OBI methodology, IBP editors chose answer "c."

C

54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?

- a. All performance indicators are used in conjunction with performance targets.
- b. Most performance indicators are used in conjunction with performance targets.
- c. Some performance indicators are used in conjunction with performance targets, but most are not.
- d. No performance indicators are used in conjunction with performance targets.
- e. Not applicable/other (please comment).

Citation:

See Draft Budget Law 2008.

Comment:

Some performance indicators are used in conjunction with performance targets, but most are not. A example is building of 100 km of motorway each year.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." The example cited is an exception.

Government Comment: A more appropriate response to this question would be "b." The quantitative performance indicators are paired with predefined objectives of the different programs that stem from the government's priorities and that appear in the presentation note for fiscal year 2009.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c."

IBP Comment: Per OBI methodology, IBP editors chose answer "c."

55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?
- Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on policies intended to alleviate poverty is not presented.
 - Not applicable/other (please comment).

Citation:

See Executive's Budget Proposal.

Comment:

This information is very scattered and general: drinking water supply system, rural electrification, etc.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Citation: Economic and financial report, pp. 78-85.

Government Comment: A more appropriate response to this question would be "a." 1. The "note de présentation de la loi de finances 2009" (presentation note of the 2009 budget law) underscores the government's priorities and provides a detailed description of government policies to assist disadvantaged people, such as preserving purchasing power, a better targeting of the compensation system for the needy, etc. (see part II, Social Progress, pages 38 et seq.).

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2653

2. The "rapport Genre" (Gender Report) and the "rapport sur les comptes spéciaux du trésor" (Special Treasury Accounts Report) also provide details of government policies to assist disadvantaged people.

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2665

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2661

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c."

IBP Comment: Per OBI methodology, IBP editors chose answer "c."

C

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> Information is presented (for example tax rates) but some details are excluded, for example tax burden for social professional categories, economic activities, etc.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> The response is appropriate. See Title I of the budget law, pages 71-75 of the "note de presentation" of the Draft Budget Law (2009).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." The public is informed of all tax rates, primarily through the publication of legislation on each tax and fee ("Code Général des Impôts" or General Tax Code) and through the dissemination of this information over the Internet. See the Ministry of Finance's or the DGI's website. http://portail.tax.gov.ma/jctportal/wps/PA_1_08306D444D0GIEC8QM3000000/LoadMedia?id=4900</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "b." We confirm our response "b" - most tax rates are presented but some details are not available. We do not agree with the government.</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer "b."</p>	<p>b</p>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is impossible or at least hard for professionals and experts to get this information, let alone the general public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> It is impossible for the general public to get a hold of such information.</p> <p><u>Peer Reviewer One Comment:</u> The response is appropriate. However, Morocco is not aid-dependant.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> See Executive's Budget Proposal.</p> <p><u>Comment:</u> This information remains confidential and is hard to get even for public finance researchers and professionals.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It does not provide a summary.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?

- a. Yes, it publishes a citizens budget that is very informative.
- b. Yes, it publishes a citizens budget that is somewhat informative.
- c. Yes, but the citizens budget is not very informative.
- d. No, it does not publish a citizens budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

No such document is published.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." 1. It should be noted that after the "projet de loi de finances 2009" (2009 Draft Budget Law) was enacted, a leaflet that summarizes the content of this law was made available to the public on the ministry website. (http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2818)
2. The "rapport Genre" (gender report) is a first basic component of the content of the citizens budget.
http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2665

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." No citizen budget has ever been published even in a minimal version. There is no such budget for citizens in the form and the content. The document which the government mentions is very vague and does not contain major relevant information. It is a small communication document.

IBP Comment: To maintain consistency with the criteria used for selecting answers across countries, IBP editors chose answer "d."

d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See the "lexique" (lexicon) http://www.finances.gov.ma/pls/portal/docs/PAGE/PORTAIL_INTERNET_MFP/VIE_PUBLIQUE/LOI%20DE%20FINANCES/LF2006/CORPS%20DE%20LA%20LF%202006/FONDEMENT%20JURIDIQUE/LEXIQUE_BUDGETAIRE.HTM</p> <p><u>Comment:</u> The definitions of budget terms are provided.</p> <p><u>Peer Reviewer One Comment</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <p>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The right to access to government information has not been codified.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

It is extremely hard even for professionals to get this information on individual programs. This information - which the general public has no access to - remains general and aggregate.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

d

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

This type of information is not available and remains very confidential.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

d

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> See: "Bulletins officiels"</p> <p><u>Comment:</u> The date of publication is not known exactly in advance. But in general, it is published a few days after its adoption by the parliament (between the last week of December and the first week of January).</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> "a." The budget bill must be tabled in Parliament no later than 70 days before the end of year (Organic Budget Law n° 7-98 –November 1998).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." The timetable for preparing, enacting and publishing the Draft Budget Law is known in advance and is well described in the Loi organique relative à la loi de finances (Organic Budget Law) (see Articles 33 & 34 of the Organic Budget Law). http://www.sgg.gov.ma/orgloif_fr.pdf</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "d." See our previous comment. This question was discussed at length before. The finance organic law gives the minimum period in which the Draft Budget Law should be presented, but it does not give the dates. No one can indicate the specific date of the presentation or the end of the discussion (adoption) beforehand, apart from the 31 December deadline. In addition, we are not talking of the law but of what the practice is.</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer "d."</p>	d

67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

See loi organique des finances.

Comment:

The timetable is published with insufficient detail.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The "projet de loi de finances" (Draft Budget Law), the "loi de finances adoptée" (Enacted budget Law), as well as the documents that accompany them are made public (available free of charge on the Internet) the same day they are tabled and approved by Parliament. The timetable for preparing and enacting the Draft Budget Law is known in advance, well described in the organic budget law, and is generally observed. This timetable is available on the Ministry of Economy and Finance's website. Moreover, the Ministry of the Economy and Finance organizes press conferences both when the draft is tabled with Parliament and after it is enacted. As an illustration, and in accordance with this timetable, the budget law is published in the Official Gazette no later than December 31 of the previous year.

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2667

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b."

IBP Comment: Based on a review of comments, IBP editors chose answer "b."

b

68. Does the executive adhere to its timetable for the preparation and release of the budget?

- a. The executive adheres to the dates in its timetable.
- b. The executive adheres to most of the key dates in its timetable.
- c. The executive has difficulty adhering to most of the dates in its timetable.
- d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive adheres to most of the key dates in its timetable.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The timetable for preparing and enacting the Draft Budget Law is observed. The budget law is published in the Official Gazette no later than December 31 of the previous year.

http://www.sgg.gov.ma/BO%5Cbulletin%5Cfr%5C2008/BO_5695-bis_fr.pdf

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b."

IBP Comment: Per OBI methodology, IBP editors chose answer "b."

b

69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

See loi organique des finances.

Comment:

The preparation is done exclusively by the executive.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The "déclaration de politique générale" (general policy statement), which is the government's action plan, is submitted to parliament for debate and vote at the beginning of each legislative session (Article 75 of the Constitution).

http://www.pm.gov.ma/admin/telechargement/fr/declaration_site_en_fran%C3%A7ais.pdf.

Moreover, the Ministry of the Economy of Finance made a presentation to the members of Parliament on the preparation of the 2009 Draft Budget Law.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." The comment of the government is not at all relevant.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public is never consulted in this respect. The budget priorities are all set exclusively by the executive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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71. When does the executive release a pre-budget statement to the public?

- a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.
- b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.
- c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.
- d. The executive does not release a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Comment:

No pre-budget statement is published.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." It should be noted that before the executive introduces the budget proposal, the prime minister drafts a "lettre d'orientation générale" (general orientation letter) (August 2008, which is more than four months before the budget year begins). This letter is widely circulated, among others on the office of the prime minister's website: <http://www.pm.gov.ma/ar/circulaires-details.aspx?id=132>). The letter states the objectives of the government's economic, budgetary and social policy and the special guidelines for preparing the Draft Budget Law.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." The "letter d'orientation" cannot be assimilated to the pre-budget. There is no such pre-budget as defined by IBP. Even very general orientations are just disseminated on the occasion of the presentation of the Draft Budget Law. The government is also talking simply of objectives and orientations (above). There are certainly documents related to orientation and budget synthesis of the budget, but to our knowledge, no pre-budget document. No information on expenditure, revenue and income taxes, deficit, etc.

IBP Comment: To maintain consistency with the criteria used for selecting answers across countries, IBP editors chose answer "d."

d

72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?

- a. Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Comment:

An explanation is presented.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." The prime minister's "lettre d'orientation générale" (general orientation letter) describes the government's macroeconomic and tax framework (See the Office of the prime minister's website: <http://www.pm.gov.ma/ar/circulaires-details.aspx?id=132>).

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." There is no such pre-budget as defined by IBP. Even very general orientations are just disseminated on the occasion of the presentation of the Draft Budget Law. The government also is talking simply of objectives and orientations. There are certainly documents related to orientation and budget synthesis of the budget, but to our knowledge, there is no pre-budget document. No information on expenditure, revenue and income taxes, deficit, etc.

IBP Comment: IBP editors chose answer "d." See question 71.

d

73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?

- a. Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Comment:

There is no prior report of this type.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." It should be noted that before the executive introduces the budget proposal, the prime minister drafts a "lettre d'orientation générale" (general orientation letter) (August 2008, which is more than four months before the budget year begins). This letter is widely circulated, among others on the office of the prime minister's website: <http://www.pm.gov.ma/ar/circulaires-details.aspx?id=132>). The letter states the objectives of the government's economic, budgetary and social policy and the special guidelines for preparing the Draft Budget Law.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." There is no pre-budget statement at all.

IBP Comment: IBP editors chose answer "d." See question 70.

d

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u> See the Loi organique des finances.</p> <p><u>Comment:</u> The legislature receives the budget between three months and six weeks before the start of the financial year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public does not have access to these hearings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some hearings are held.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	C
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public has no access to these hearings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The comment should be: the public does not participate in such hearings – they are occasionally publicly held but not within the committee, rather in parliamentary sessions.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The public is excluded from the work of the committees.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. No, the legislature does not have any authority <i>in law</i> to amend the budget. Not applicable/other (please comment). <p><u>Citation:</u> See Constitution (art 51) and Loi organique des finances (art 40).</p> <p><u>Comment:</u> The legislature has limited authority. Legislature proposals that result in the rise of public expenditures or the diminution of revenues are not allowed: Art 40 de loi organique des finances.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	C
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals or the approved budget is not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Loi de finances for budget year 2009; 31 December 2008 http://www.finances.gov.ma/portal/page?_pageid=53,17812956&_dad=portal&_schema=PORTAL</p> <p><u>Comment:</u> Some details are presented in the approved budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In-year reports are not available.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." "Tableaux de bord mensuels" on developments in government finances are published on the TGR website (www.tgr.gov.ma, section: Documentation and Publications). Moreover, information on the monthly developments in government finances (expenditures component) is published on the website of the Ministry of the Economy of Finance in the section entitled "Ressources documentaires/Conjoncture, e.g. "point de conjoncture mensuel du mois d'août 2009" (August 2009 monthly economic report). http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=3144.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "d" Reports of the TGR are not published since 2007. No in-year reports are published with the appropriate content and format. In 2006 we did consider that the monthly letter of TGR (presentation of very aggregate data) could be accepted. But after the discussion we had with IBP, we decided that it does not fit the minimum requirements. In addition, this document is not published regularly.</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer "d." The reports mentioned by the government cannot be considered in-year reports for this study. They were not published regularly during the research period and they do not include any disaggregation of data that would allow comparison.</p>	d

83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

- a. Yes, in-year reports cover all expenditures.
- b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.
- c. Yes, in-year reports cover less than two-thirds of expenditures.
- d. No in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

In-year reports are not available.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The published reports on government finances (expenditures component) during the year cover all expenditures (see "monthly economic report and national economic report" published on the Ministry of the Economy and Finance website, e.g.: http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=3109).

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." These documents are not available on time and are very aggregated.

IBP Comment: Per OBI methodology, IBP editors chose answer "d." See question 82.

d

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In-year reports are not available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

In-year reports are not available.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." In-year reports disseminated to the public monthly compare the expenditures as of that date with the projections in the budget law and with actual expenditures for the same period of the previous year. Comparisons with the previous fiscal year are made for all expenditures (see www.finances.gov.ma, "Ressources documentaires/Conjoncture" section).

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d."

IBP Comment: Per OBI methodology, IBP editors chose answer "d." See Question 82.

d

86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?

- a. In-year reports on actual revenue collections by source of revenue are released at least every month.
- b. In-year reports on actual revenue collections are released at least every quarter.
- c. In-year reports on actual revenue collections are released at least semi-annually.
- d. In-year reports on actual revenue collections by source of revenue are not released.
- e. Not applicable/other (please comment).

Citation and/or comment:

In-year reports are not available.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The Ministry of Finance disseminates the data on actual expenditures and revenue to the public each month in "notes de conjoncture" published on its website: www.finances.gov.ma - "Ressources documentaires/Conjoncture" and the "tableaux de bord sur les finances publiques" uploaded to the Trésorerie Générale du Royaume's (General Treasury of the Kingdom) website.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d."

IBP Comment: Per OBI methodology, IBP editors chose answer "d." See question 82.

d

87. What share of revenue is covered by the in-year reports on actual revenue collections?

- a. In-year reports cover the actual revenue collections of all sources of revenue.
- b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.
- c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.
- d. In-year reports on actual revenue collections are not released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

In-year reports are not available.

Researcher Response to this Question was "d"

Peer Reviewer One Comment

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Monthly "tableaux de bord" on public finance are published on the TGR website (www.tgr.gov.ma, section: Documentation and Publications), including information on revenue based on a comparison between the current year and previous year (www.tgr.gov.ma, section: Documentation and Publications). Moreover, the revenue component of the in-year "notes de conjoncture" (conjoncture notes) cover all revenue ("point de conjoncture mensuel" - monthly economic report - and "note de conjoncture économique nationale" - national economic report, published on the Ministry of the Economy and Finance website), e.g.: http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=3109)

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d."

IBP Comment: Per OBI methodology. IBP editors chose answer "d." See question 82.

d

88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all revenue sources.
- b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.
- c. Yes, but comparisons are made for less than two-thirds of revenue sources.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

In-year reports are not available.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." A more appropriate response to this question would be "a." In-year reports disseminated monthly to the public compare the revenue on this date with the projections in the budget law and with actual revenue for the same period in the previous year. Comparisons with the previous fiscal year are made for all revenue ("point de conjoncture mensuel" - report on the monthly economy – and "note de conjoncture économique nationale" - national economic report, published on the Ministry of the Economy and Finance website, ex: http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=3109)

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d."

IBP Comment: IBP editors chose answer "d." See question 82.

d

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> See: Bulletin statistiques de la dette extérieure publique Bulletin statistiques de la dette extérieure du Trésor http://www.finances.gov.ma/portal/page?_pageid=53,17813798&_dad=portal&_schema=PORTAL</p> <p><u>Comment:</u> Reports on actual borrowing are released monthly.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
 - Yes, key additional information is presented, but some details are excluded.
 - Yes, some additional information is presented, but it lacks important details.
 - No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
 - Not applicable/other (please comment).

Citation:

-Rapport de la dette intérieure 2008:

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2916 (French)

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2948 (Arabic)

-Rapport de la dette extérieure publique 2008:

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2917 (French)

Comment:

Some information is published occasionally (press conferences, reports and studies by the ministry of economy and finance).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

b

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In-year reports on actual expenditure are not available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?

- a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
- b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
- c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
- d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive does not release a mid-year review of the budget.

Researcher Response to this Question was "d"

d

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." On the Ministry of the Economy and Finance website, the "points de conjoncture mensuels" (monthly economic summaries) and "notes de conjoncture économique nationale" (national economic reports) (e.g.: http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=3109) are an analysis of the changes in the results since the budget was enacted. These reports are broken down according to the following components: international environment – national context (sectoral growth – components of demand – foreign trade – government finance and financing of the economy) – "tableau de bord" for the above-mentioned components.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d."

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release a mid-year review of the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release a mid -year review of the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

d

Citation:

Comment:

The executive does not release a mid -year review of the budget.

Peer Reviewer One Comment

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
 - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
 - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
 - No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
 - Not applicable/other (please comment).

Citation:

Comment:

The executive shifts funds between administrative units without seeking input from the legislature; for example, it shifts funds for la Caisse de Compensation (compensation fund)(14 milliards de dirham).

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The transfer of funds between administrative units requires an amending budget law that observes the same rules as the year's budget law in terms of preparation and approval (Articles 4 and 31 of the organic budget law).

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We confirm our comment.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some well known and proven examples in this field were reported during the previous year. For example: Train à Grande Vitesse (high speed train), land distribution for building promotion.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." All government orders are placed in accordance with the government procurement code which enshrines the rules of transparency, fair play in competition, and equal access to government procurement. http://www.marchespublics.gov.ma</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "c."</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer "c."</p>	<p>C</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive rarely proposes a supplemental budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
- e. Not applicable/other (please comment).

Citation:

Comment:

Supplemental budgets are generally equal to more than 5 percent, but less than 10 percent, of the original budget.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Article 43 of the organic budget law provides that: "In case of urgent necessity for the national interest, additional appropriations may be opened by decree during the year pursuant to Article 45 of the Constitution." Over the last five years, additional appropriations were opened only one time in 2008 in the amount of MMDH 14 in order to deal with soaring oil prices. These appropriations were covered by a significant increase in tax revenue for the same year.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c."

IBP Comment: Per OBI methodology, IBP editors chose answer "c."

C

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> See Draft Budget Law</p> <p><u>Comment:</u> The chapter of incidental expenses and the provisional allocations that have been assigned to no department is provided for in conformity with article 42 of "La loi organique des finances." But the specific use of such funds is not known and controlled by the parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Reports are released more than 12 months after the end of the fiscal year. The most recent Year-End report (Loi de règlement de 2007) was approved by the cabinet.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The year-end reports (loi de règlement) are not made available to the public in a sufficiently short period of time. I was not able to get access to it, and the year-end reports for the years 2003-2006 were all discussed in the Fall 2009. See: http://www.parlement.ma/fe/_travaux13.php?filename=200907241321320.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." The year-end budget report is disclosed to the public on the Ministry of Finance website (www.finances.gov.ma) less than six months after the fiscal year ends (see "note de conjoncture" - economic report - published by the "Direction du Trésor et des Finances Extérieures" -Treasury External Finance Directorate). http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2873).</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "c." We confirm that there is no end of the year report.</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer "c."</p>	<p>C</p>

102. In the year-end report have the data on the actual outcomes been audited?

- a. Yes, all data on actual outcomes have been audited.
- b. At least two-thirds, but not all, of the data on actual outcomes have been audited.
- c. Less than two-thirds of the data on actual outcomes have been audited.
- d. None of the data on actual outcomes has been audited, or a year-end report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

None of data has been audited.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The Cour des Comptes' (SAI) "rapport d'activité annuel" (annual report) includes a summary of the report on the execution of the finance law prepared for the presentation of the "Loi de règlement" (budget review law) to Parliament.

http://www.courdescomptes.ma/content/gdoc_detail.php?id=29&lang=fr&Ref=33&RefCat=13

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." The rapport de la Cours des Comptes (SAI report) cannot be considered an audit report. In addition, this report does not covers all public finances (revenues and expenditure; it is a selective partial audit) We consider that our explanation (above) is sufficient. The document which could be considered auditing the Loi de finances is the "loi de règlement" done by la Cour des Comptes. It is accepted by everybody that this document is procured many years after and in any case more than 24 months later.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

There is no year-end report.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c." The "note de conjoncture" (economic report) published by the "Direction du Trésor et des Finances Extérieures" (Treasury's External Finance Directorate) provides an ample explanation of the differences between the amounts adopted (including in-year changes that the legislative branch approves) and the actual amount of expenditures for 2008, including both a narrative analysis and quantitative estimates.

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=2873

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We consider that there is no year-end report.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

We consider that there is no year-end report.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." Regarding the expenditures component, the explanation of the differences between the amounts enacted for expenditures and the actual result is focused on the total amounts by department. See the "loi de règlement."

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We consider that there is no year-end report.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

We consider that there is no year-end report.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." Regarding the income component, the explanation of the differences between the amounts enacted for revenue and the actual result is concentrated on the total amounts by department. See the "loi de règlement."

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We consider that there is no year-end report.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

We consider that there is no year-end report.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c." The "rapport économique et financier pour l'année budgétaire 2009" (economic and financial report for budget year 2009) provides the explanations for the difference between the projections in the "Loi de Finances" (Budget Law) and the actual data for expenditures, revenue and the Treasury balance. (See part 4 "1. Tendances récentes des finances publiques" (Recent trends in government finances) page 141 et seq.).

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We consider that there is no year-end report.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none">a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.c. Yes, some explanation is presented, but it lacks important details.d. No, an explanation is not presented, or such a report is not released.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We consider that there is no year-end report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

We consider that there is no year-end report.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The "rapports d'audit de performance" (performance audit reports) prepared by the "Inspection générale des Finances" (office of the inspector general of finance) for years 2007 and 2008 primarily addressed the following:

- Presentation and definition of the sectoral strategy of the department under review;
- Evaluation of the objectives as set forth in the strategy;
- Evaluation of the performance indicators and the analysis of any discrepancies;
- Evaluation of the link between the strategy, objectives and the performance indicators;
- Analysis of the results achieved in terms of the means implemented;
- Preparation of recommendations capable of strengthening the performance culture in the management of government funds and the action plan for implementing them.

http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=3813

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We consider that there is no year-end report.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

We consider that there is no year-end report.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The report on the STAs that accompanies the 2009 draft finance law provides details of the physical and financial outcomes of the programs that are part of the National Human Development Initiative (INDH) whose goal is the lowering of social deficits and the targeting of disadvantaged people in the Kingdom.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We consider that there is no year-end report.

IBP Comment: Per OBI methodology, IBP editors chose answer "d."

d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none">a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.b. Yes, information is presented, highlighting key issues, but some details are excluded.c. Yes, some information is presented, but it lacks important details.d. No, information is not presented on extra-budgetary funds, or such a report is not released.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Final annual expenditures are not audited.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> The response is appropriate, but not the comment. Final accounts are audited but the audited accounts are released more than 24 months after the end of the fiscal year</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” The “audits de performance” (performance audits), which provide ample answers to question 101, began in May 2009, in other words, five months after the fiscal year under review ended. The findings from these reports, as the Inspection Générale des Finances (IGF) investigation approach specifies, were shared with the affected departments and the proceeding involves all the parties. Following this proceeding, the IGF prepared a consolidated report based on the findings of these audits. This summary was posted on the Ministry of the Economy and Finance website portal. http://www.finances.gov.ma/esp_doc/util/file.jsp?iddoc=3813</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “d.” No audited report exists and it is not the “loi de règlement” which is published after 24 months at least. The performance audits are unrelated to the Budget Law audit. Moreover, this is a very recent and partial practice that applies to a few indicators and not to budget execution.</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer “d.”</p>	d

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none">a. All expenditures have been audited and the reports released to the public.b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.c. Expenditure representing less than two-thirds of expenditure have been audited.d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The reports have not been released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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113. Does the annual audit report(s) that is released to the public include an executive summary?

- a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.
- b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.
- c. Not applicable/other (please comment).

Citation:

Comment:

Such reports are not released.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Pursuant to the provisions of the 1996 Constitution and Law 62-99, creating the Code of Financial Jurisdictions, enacted on June 13, 2002, the "Cour des Comptes" (SAI) prepares its activity report yearly and publishes it in the Official Gazette.

http://www.courdescomptes.ma/content/gdoc_detail.php?Id=29&lang=fr&Ref=33&RefCat=13

The Inspection Générale des Finances (IGF) disseminated the synopses from many audit missions, such as the National Human Development Initiative (INDH) and the performance audits disseminated respectively on the INDH coordination Internet and intranet and on the Ministry of the Economy and Finance websites (www.indh.ma) (www.finances.gov.ma).

http://www.indh.ma/fr/Rapports_Audits.asp

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." No audited report exists and it is not associated to "la loi de règlement" which is indeed published after at least 24 months. The Rapport of the Cour des Comptes (SAI report) is not the Loi the finances. In 2007 and 2008 (published in 2010 for the latter one) the report deals with a limited investigation of specific offices / public agencies and the exercise sometimes covers the period 2003 - 2005. Based on an in-depth discussion, we concluded that it could not be considered an audit report of the Loi de finances.

IBP Comment: Per OBI methodology, IBP editors chose answer "b."

b

<p>114. 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?</p> <ol style="list-style-type: none"> Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The king appoints and dismisses the president of the Tribunal of Accounts who represents the supreme oversight institution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI does not audit extra-budgetary funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Its budget is included in the budget projections in the framework of the finance act. Its resources remain largely below the necessary needs to ensure all its missions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI does not employ designated staff for auditing of the security sector.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	C
<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI maintains mechanisms of communication with the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	C

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Audit reports are not scrutinized by the legislative committee.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The parliament has the right to form ad-hoc committees to scrutinize expenditures and therefore to scrutinize these audit reports. There have been two incidences in the past 10 years when this right was used (Crédit Immobilier et Hôtelier - CIH and Caisse Nationale de Sécurité Sociale - CNSS).</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not report on steps it has taken to address audit findings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No reports of this kind are released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Legislators are not provided with audit reports on secrets items, or secret programs are not audited.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d