

# Open Budget Survey 2023

Questionnaire

**Morocco**

May 2024

# Country Questionnaire: Morocco

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

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

**Answer:**

FY 2023

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** L'année fiscale 2023

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

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

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

**Answer:**

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

**Source:**

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

**Comment:**

Un rapport préalable au budget n'était pas disponible un mois avant la publication du 20 octobre 2022 du paquet du PLF 2023

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Le rapport n' a pas été publié en 2022, mais durant l'année précédente en juillet 2021

<https://www.finances.gov.ma/Publication/cabinet/2021/28%20juillet%20EXPOSE%20MINISTRE%20Mi-anne%CC%81e%202021%20V%2009h30.pdf> ..  
et l'année suivante en Juillet 2023 <https://www.finances.gov.ma/Publication/cabinet/2023/ExposePLF202.pdf>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** c. Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature

**Comments:** Le PBS est représenté par le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal. En effet, comme c'est mentionné au niveau de la page 1 de ce rapport, ce document fusionne le PBS et la RMA, Il a été produit par le MEF et mis en ligne sur son site web le 07 septembre 2022. Le lien de consultation du document est le suivant : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Researcher Response**

Le document cité par l'examineur gouvernemental contient effectivement très peu d'informations pertinentes pour un PBS et ne peut être considéré comme tel.

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Le rapport qu'il cite contient très peu d'informations requises dans un Rapport préalable au budget. À la lumière du commentaire du pair examinateur, de la réponse de suivi du chercheur et afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués, la réponse existante de « d » est maintenue.

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Le PBS est mis à la disposition du public le 07/09/2022. Le lien de consultation du document est le suivant : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Researcher Response**

Un rapport préalable au budget n'était pas disponible un mois avant la publication du 20 octobre 2022 du paquet du PLF 2023, mais durant juillet 2021 et Juillet 2023 <https://www.finances.gov.ma/Publication/cabinet/2021/28%20juillet%20EXPOSE%20MINISTRE%20Mi-anne%CC%81e%202021%20V%2009h30.pdf> <https://www.finances.gov.ma/Publication/cabinet/2023/ExposePLF202.pdf>

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse vide existante est conservée.

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

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

**Answer:**

n/a

**Source:**

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

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** La date peut être vérifiée sur le site du MEF et en consultant la rubrique : propriétés du document

<http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse existante de "n/a" est conservée.

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

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

**Answer:****Source:****Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**Comments:** Le PBS est publié sous le lien : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Researcher Response**

le rapport n'étant pas publié nous n'avons pas d'adresse URL à soumettre

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse vide existante est conservée.

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

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

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**

d. Not applicable

**Source:**

**Comment:**

Document non disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** Le document est sous format PDF avec un sommaire interactif

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse existante de "d" est conservée.

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

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

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

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

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

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

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

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

**Answer:**

d. Not produced at all

**Source:**

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

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** e. Non applicable (le document est mis à la disposition du public)

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse existante de "d" est conservée.

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

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

**Answer:**

Le rapport préalable au budget n'a jamais été mis en ligne, ni avant ni après la sortie du package PLF 2023 : <https://www.finances.gov.ma/fr/Pages/publications.aspx>

**Source:****Comment:****Peer Reviewer**

**Opinion:** Agree

**Comments:** As previously explained, the report was published in 2021 and 2023 on the ministry's website, but not in 2022.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Le rapport préalable au budget est représenté par le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal, Il a été produit par le MEF et mis en ligne sur son site web le 07 septembre 2022. Le lien de consultation du document est le suivant : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse existante de "Le rapport préalable au budget n'a jamais été mis en ligne, ni avant ni après la sortie du package PLF 2023 : <https://www.finances.gov.ma/fr/Pages/publications.aspx>" est conservée.

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

*For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."*

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

**Answer:**

n/a

**Source:****Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Projet de Loi de finances pour l'année budgétaire 2023 RAPPORT D'EXECUTION BUDGETAIRE ET DE CADRAGE MACROECONOMIQUE TRIENNAL

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse existante de "n/a" est conservée.

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

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

**Answer:**

b. No

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf>

**Comment:**

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

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

La version citoyenne est intitulée : BUDGET CITOYEN DU Projet de Loi de Finance : pour une meilleur compréhension du PLF et ses dispositions mis à la disposition sur le site su ministère 15/11/2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Il n'existe pas de version pour les citoyens pour le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal, Toutefois, ce document est assez simple et ne nécessite pas des connaissances particulières pour sa compréhension

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

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

**Answer:**

FY 2023

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: L'année fiscale 2023

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

20/10/2022

**Source:**

NOTE DE PRESENTATION :

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

Voir également :

<https://medias24.com/2022/10/19/presentation-du-plf-2023-ce-jeudi-au-parlement/>

<https://www.h24info.ma/video-suivez-en-direct-la-presentation-du-plf-2023-au-parlement/>

**Comment:**

Le PLF 2023 a été déposé le 20 Octobre 2022 au Parlement et présenté à la même date par le ministre des finances

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Le PBE est déposé au Parlement le 20/10/2022.

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

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

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

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

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

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*



- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)  
[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

Le PBE est mis à la disposition du public le même jour de son dépôt au Parlement, à savoir le 20/10/2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le PBE est mis à la disposition du public le même jour de son dépôt au Parlement, à savoir le 20/10/2022. Le lien de consultation du document est le suivant : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

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

**Answer:**

20/10/2022

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)  
[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le PBE est mis à la disposition du public le même jour de son dépôt au Parlement, à savoir le 20/10/2022. Le lien de consultation du document est le suivant : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

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

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

**Answer:**

La date de publication du PBE est mentionnée dans le site du Ministère de l'Économie et des Finances. La seule source de publication du projet de la loi de finance 2023 est la source officielle du ministre de l'économie et de finance.

**Source:**

**Comment:**

De plus, une vérification par javascript de la date de dernière modification de la page hébergeant le PLF renvoie également une date du 20 octobre 2022.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Source on the ministry's website in Arabic:

<https://www.finances.gov.ma/Ar/Pages/%D9%85%D8%B7%D8%A8%D9%88%D8%B9%D8%A7%D8%AA.aspx>

**Government Reviewer**

**Opinion:** Agree

**Comments:** La date de publication peut être vérifiée sur le site du MEF et en consultant la rubrique : propriétés du document

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) Elle est aussi mentionnée sur le site web du MEF au niveau du lien suivant :

<https://www.finances.gov.ma/fr/Pages/detail-actualite.aspx?fiche=6136>

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

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

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

**Answer:**

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The source in Arabic: [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Ar.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Ar.pdf)

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le lien pour le projet de loi de finances 2023 est le suivant : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

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

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

[readable/](#).

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**

c. No

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

Le PBE est publié sous le format pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

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

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Sur la page hébergeant le PLF 2023 et ses fichiers justificatifs (<https://www.finances.gov.ma/fr/vous-orientez/Pages/plf2023.aspx>), tout le matériel est au format PDF, ce qui n'est pas qualifié de machine. lisible. La réponse existante "c" est conservée.

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

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

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

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

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

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

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

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

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

**Answer:**  
n/a

**Source:**

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."*

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

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

**Answer:**  
Projet de Loi de Finances N° 50-22 pour l'année budgétaire 2023

**Source:**  
Projet de Loi de Finances N° 50-22 pour l'année budgétaire 2023  
[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

**Comments:** Le titre complet du PBE est : PROJET DE LOI DE FINANCES N° 50-22 POUR L'ANNEE BUDGETAIRE 2023

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

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

**Answer:**

a. Yes

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf>

**Comment:**

PUBLIE LE 15/11/2022

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** Une version du budget citoyen pour le Projet de Loi de Finances 2023 existe. La version arabe a été publiée en date du 02/11/2022 sur le site web du MEF sous le lien: <https://www.finances.gov.ma/Publication/db/2023/BC%20PLF%202023%20Web.pdf> La version française a été publiée en date du 15/11/2022 sur le site web du MEF sous le lien: <https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf>

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

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

**Answer:**

FY 2023

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** L'année fiscale 2023

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

**Answer:**

8/12/2022

**Source:**

Chambre des Représentants. Le projet de Loi de finances 2023 adopté le 8 décembre 2022  
<https://www.challenge.ma/chambre-des-representants-le-projet-de-loi-de-finances-2023-adopte-251694/>

**Comment:**

PUBLIE DANS LE BULLETIN OFFICIEL LE 23/12/2023

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le Projet de loi de finances pour l'année 2023 a été approuvé par le Parlement le 08 décembre 2022.

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

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

**Comment:**

La LF a été approuvé par le Parlement le 8 décembre 2022, et Publié au journal officiel le 23 décembre 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La LF 2023 a été approuvée par le Parlement le 08 décembre 2022, et a été publiée sur le site du SGG et sur le site web du MEF le 23/12/2022 ainsi que sur d'autres sites institutionnels Le Lien du budget approuvé: [https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf) [http://www.sgg.gov.ma/BO/FR/2873/2022/BO\\_7154-bis\\_Fr.pdf](http://www.sgg.gov.ma/BO/FR/2873/2022/BO_7154-bis_Fr.pdf)

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

26/12/2022

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

**Comment:**

La date qui figure sur le bulletin officiel est le 23/12/2022, publié sur le site officiel du ministère le 26/12/2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La LF 2023 a été publiée sur le site du SGG et sur le site web du MEF le 23/12/2022. Lien du budget approuvé:

[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf) [http://www.sgg.gov.ma/BO/FR/2873/2022/BO\\_7154-bis\\_Fr.pdf](http://www.sgg.gov.ma/BO/FR/2873/2022/BO_7154-bis_Fr.pdf)

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

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

**Answer:**

Les dates des publications figurent sur le site officiel du Ministère

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

**Comment:**

De plus, une vérification par javascript de la date de dernière modification de la page hébergeant la LF renvoie également une date du 26 décembre 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La date de publication du EB est la date de sortie du Numéro du bulletin officiel 7154-bis au niveau de l'imprimerie officielle:

[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

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

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

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

**Answer:**

[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le lien officiel est le suivant : [https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

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

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

*Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

**Comment:**

Le document est seulement disponible en pdf.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

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

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Comme 'il apparaît que tous les dossiers relatifs à la Loi de finances 2023 sont au format PDF (voir

<https://www.finances.gov.ma/ar/%D9%84%D8%AA%D9%88%D8%AC%D9%8A%D9%87%D9%83%D9%85/Pages/%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A92023.aspx> ou

<https://www.finances.gov.ma/fr/Nos-metiers/Pages/Performance.aspx>), la réponse existante de "c" est conservée.

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



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

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

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

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

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

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

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

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

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

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

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

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

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."*

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

**Answer:**

Loi de finances n° 50-22 pour l'année budgétaire 2023

**Source:**

Loi de finances n° 50-22 pour l'année budgétaire 2023

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Loi de finances N°50-22 pour l'année budgétaire 2023

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

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

**Answer:**

a. Yes

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Une version du EB pour les citoyens existe, elle est publiée sous le lien : <https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

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

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

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

**Answer:**

FY 2023

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** L'année fiscale 2023

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

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

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

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

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

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

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

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

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le budget citoyen est publié sur le site web du MEF et accessible au public.

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

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

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

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

**Answer:**

30/12/2022

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Il existe deux documents du budget citoyen, l'un pour le PLF 2023 et l'autre pour le budget approuvé 2023. La date de publication du budget citoyen du projet du budget 2023 est le : 15/11/2022 pour la version en français:

<https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf> et le 02/11/2022 pour la version en arabe:

<https://www.finances.gov.ma/Publication/db/2023/BC%20PLF%202023%20Web.pdf> La date de publication du budget citoyen du budget approuvé 2023 est le 30/12/2022 pour le français et l'arabe: <https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

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

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

**Answer:**

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

**Source:**

**Comment:**

De plus, une vérification par javascript de la date de dernière modification de la page hébergeant le Budget citoyen renvoie également une date du 30 décembre 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Il existe deux documents du budget citoyen, l'un pour le PLF 2023 et l'autre pour le budget approuvé 2023. La date de publication du budget citoyen du projet du budget 2023 est le : 15/11/2022 pour la version en français:

<https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf> et le 02/11/2022 pour la version en arabe:

<https://www.finances.gov.ma/Publication/db/2023/BC%20PLF%202023%20Web.pdf> La date de publication du budget citoyen du budget approuvé 2023 est le 30/12/2022 pour le français et l'arabe: <https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

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

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

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

**Answer:**

<https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

<https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf> Le lien du budget citoyen du budget approuvé est le suivant :

<https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

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

*For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."*

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

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

**Answer:**

Budget Citoyen: Loi de Finances pour l'année budgétaire 2023 Pour une meilleure compréhension de la loi de finances et de ses dispositions

**Source:**

Budget Citoyen: Loi de Finances pour l'année budgétaire 2023 Pour une meilleure compréhension de la loi de finances et de ses dispositions

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** 'Il existe deux documents du budget citoyen, l'un pour le PLF 2023 et l'autre pour le budget approuvé 2023 : Pour le PLF : '- Budget Citoyen du Projet de Loi de Finances 2023\_Pour une meilleure compréhension du Projet de Loi de Finances et de ses dispositions Pour la LF : - Budget citoyen Loi de Finances 2023\_ Pour une meilleure compréhension de la Loi de Finances et de ses dispositions

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

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

**Answer:**

Loi de Finances pour l'année budgétaire 2023  
[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** Comme cité précédemment, il existe deux documents du budget citoyen, l'un pour le PLF 2023 et l'autre pour le budget approuvé 2023 :  
<https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf>  
<https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

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

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

**Answer:**

FY 2022

**Source:**

Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: L'année fiscale 2022

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

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

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

**Answer:**

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

**Source:**

**Comment:**

Il y a à la fois des publications mensuelles et trimestrielles. Les publications mensuelles sont des bulletins statistiques qui sont appelés : BULLETIN MENSUEL DE STATISTIQUES DES FINANCES PUBLIQUES

[https://tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques/!ut/p/b1/vZLbjolwElafXqeQTjluazgYRW6CAWEG4N7CifZblirPL242WQTiXKzaXvV5Jv5Zv4UJSgeY5loMihY1tEWJYf0mH2kTVYf0vL6TiY7snYmZlopEJsA0A0zXX--URYzpQPidoA7h8KjetDwb\\_0fYLErWf1C1xqApwz5lxSbvSY9y2CT5Abpj\\_EDPNpzaF02rKs3FHeYfneWQEYcbUHD-fn586ktWi-H04rN1JYX2MZW-Mxzl7OgtBlibYG6HDvAA\\_DY6NZZ\\_5pbT-s3efQ29YEqr6I2jkNCLFqoCxZiVazQAMGReqbwSEV\\_GqwIFi7h34UrIGT7Svp-qSSQDA0Tgg1dVgEUrcszsICVIHP7PC48wt5vr0NHowunCAYa/dl4/d5/L2dBISEvZ0FBIS9nQSEh/](https://tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques/!ut/p/b1/vZLbjolwElafXqeQTjluazgYRW6CAWEG4N7CifZblirPL242WQTiXKzaXvV5Jv5Zv4UJSgeY5loMihY1tEWJYf0mH2kTVYf0vL6TiY7snYmZlopEJsA0A0zXX--URYzpQPidoA7h8KjetDwb_0fYLErWf1C1xqApwz5lxSbvSY9y2CT5Abpj_EDPNpzaF02rKs3FHeYfneWQEYcbUHD-fn586ktWi-H04rN1JYX2MZW-Mxzl7OgtBlibYG6HDvAA_DY6NZZ_5pbT-s3efQ29YEqr6I2jkNCLFqoCxZiVazQAMGReqbwSEV_GqwIFi7h34UrIGT7Svp-qSSQDA0Tgg1dVgEUrcszsICVIHP7PC48wt5vr0NHowunCAYa/dl4/d5/L2dBISEvZ0FBIS9nQSEh/)

Les rapports trimestriels sont néanmoins dénommés "RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES"

<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF1ertrimestre2022.pdf>

<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Les RCA sont publiés mensuellement pour l'exécution du budget "bulletins mensuels des statistiques des finances publiques"; <https://www.tgr.gov.ma/wps/wcm/connect/23d943c1-e781-494a-bddc-193582e1bd0a/BSFP+Mai+2023.pdf?MOD=AJPERES&CACHEID=23d943c1-e781-494a-bddc-193582e1bd0a> et publiés trimestriellement pour l'exécution de la Loi de Finances : <https://www.finances.gov.ma/Publication/tgr/2023/ExecutionLF4emetrimestre2022.pdf> Les RCA sont aussi publiés trimestriellement pour la dette publique et la dette du Trésor: "les bulletins statistiques de la dette extérieure du Trésor": [http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1_FR.pdf) "les bulletins statistiques de la dette extérieure publique": [http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1_FR.pdf)

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

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

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

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."*

**Answer:**

La date exacte n'est pas mentionnée, mais on peut consulter les dates de création dans les fichiers PDF  
Le dernier bulletin publié pour 2022 est le bulletin mensuel des statistiques des finances publiques du mois de novembre 2022. Ce bulletin a été publié fin décembre 2022  
<https://tgr.gov.ma/wps/wcm/connect/419775de-dc6c-4328-b5f2-893bd8ce41e1/BSFP+Ao%C3%BBt+2022.pdf?MOD=AJPERES&CACHEID=419775de-dc6c-4328-b5f2-893bd8ce41e1>

**Source:**

**Comment:**

Les dates de création/modification de chaque bulletin PDF sont :

Janvier : 9/2/22  
Février : 9/3/22  
Mars : 7/4/22  
Avril : 9/5/22  
Mai : 6/6/22  
Juin : 6/7/22  
Juillet : 8/8/22  
Août : 7/9/22  
Septembre : 9/10/22  
Octobre : 8/11/22  
Novembre : 9/12/22

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les RCA sont publiés mensuellement pour l'exécution du budget "bulletins mensuels des statistiques des finances publiques", et ce moins de 20 jours après la fin de chaque mois, conformément à la norme spéciale de diffusion des données (NSDD) du FMI Les dates de publication des bulletins mensuels des finances publiques sont conformes à celles émises par l'IBP: <https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b> Pour l'exécution de la Loi de Finances, les RCA sont publiés trimestriellement: T1 : 10/05/2022 T2 : 03/08/2022 T3 : 27/10/2022  
<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF1ertrimestre2022.pdf> Pour la dette publique et la dette du Trésor, les RCA sont publiés trimestriellement: Mars : 29/06/2022 Juin : 30/09/2022 Septembre : 30/12/2022  
[http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1_FR.pdf)  
[http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1_FR.pdf)

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

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



**Answer:**

Les bulletins sont publiés mensuellement dans le site de la Trésorerie générale du royaume avec les dates de publications

**Source:****Comment:**

Les dates de création des PDF eux-mêmes sont également consultées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les RCA sont publiés mensuellement sur le site de la Trésorerie Générale du Royaume, et ce moins de 20 jours après la fin du mois pour l'exécution du budget. L'exécution de la Loi de Finances est aussi publiée trimestriellement sur le site de la Trésorerie Générale du Royaume. Pour la dette publique et la dette du Trésor, les RCA sont publiés trimestriellement sur le site du MEF. La date de publication est donnée sur les sites précités et peut être vérifiée en consultant la rubrique : propriétés du document <https://www.tgr.gov.ma/wps/wcm/connect/23d943c1-e781-494a-bddc-193582e1bd0a/BSFP+Mai+2023.pdf?MOD=AJPERES&CACHEID=23d943c1-e781-494a-bddc-193582e1bd0a>  
<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF1ertrimestre2022.pdf>  
[http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1_FR.pdf)  
[http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1_FR.pdf)

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

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

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

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

**Answer:**

<https://tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b>

**Source:**

Page générale :

[https://tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques/!ut/p/b1/vZLbjolwElafxQeQTjlluaZgYRW6CAWEG4N7CifZblirPL242WQTiXKzaXvV5Jv5Zv4UJSgeY5loMihY1tEWJYf0mH2kTVYf0vL6TiY7snYmZlopEJsA0A0zXX--URYzpqPiDoA7h8KjetDwb\\_0fYLErWf1C1xqApwz5lxSbvSY9y2CT5Abpj\\_EDPNpzaF02rKs3FHeYfneWQEYcbUHd-fn586ktWi-H04rN1JYX2MZW-MxzI7OgtBlbYG6HDvAA\\_DY6NZZ\\_5pbT-s3efQ29YEqr6I2jkNCLFqoCxZiVazQAMGReqbwSEV\\_GqwlFi7h34UrlGT7Svp-qSSQDA0Tgg1dVgEUrcszsICVIHP7PC48wt5vr0NHowunCAYa/dl4/d5/L2dBISEvZ0FBIS9nQSEh/](https://tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques/!ut/p/b1/vZLbjolwElafxQeQTjlluaZgYRW6CAWEG4N7CifZblirPL242WQTiXKzaXvV5Jv5Zv4UJSgeY5loMihY1tEWJYf0mH2kTVYf0vL6TiY7snYmZlopEJsA0A0zXX--URYzpqPiDoA7h8KjetDwb_0fYLErWf1C1xqApwz5lxSbvSY9y2CT5Abpj_EDPNpzaF02rKs3FHeYfneWQEYcbUHd-fn586ktWi-H04rN1JYX2MZW-MxzI7OgtBlbYG6HDvAA_DY6NZZ_5pbT-s3efQ29YEqr6I2jkNCLFqoCxZiVazQAMGReqbwSEV_GqwlFi7h34UrlGT7Svp-qSSQDA0Tgg1dVgEUrcszsICVIHP7PC48wt5vr0NHowunCAYa/dl4/d5/L2dBISEvZ0FBIS9nQSEh/)

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le lien vers les bulletins mensuels des finances publiques :

[https://www.tgr.gov.ma/wps/portal/!ut/p/b1/vZHbctowElafpQ8QtLJ8vJQRdjG2Bp8A64YBh7g-YUxMqP30JW1ukk7ITWvt1c58u9-\\_lyRQIoOqqLKuaWiDxHH3kme7Lm-Ou-q1F-pWX3iqbmlKuqsDUJ9P16HIE1nBNyB5BzD-](https://www.tgr.gov.ma/wps/portal/!ut/p/b1/vZHbctowElafpQ8QtLJ8vJQRdjG2Bp8A64YBh7g-YUxMqP30JW1ukk7ITWvt1c58u9-_lyRQIoOqqLKuaWiDxHH3kme7Lm-Ou-q1F-pWX3iqbmlKuqsDUJ9P16HIE1nBNyB5BzD-)

CkRlN54UgIDcnY8ArVfivi2BTx6Fr0KskbiHwaA35CPyd8zdwJ0NyA7RPU7iAlrQBeRsW\_Wk-  
lENQaOE1YonEXTHHxYp7ZRHyylalCx6eVx6UAF6c4Yjtem\_W95y7y8dVEJuUsrCt\_a-E0thCZWyhNqrQcSnt5AvZ\_\_pDVbX\_CGOWYaCxLDHmWhLeEgwh-  
edCB4l8X0-uaT2BiWRIRJWwZhADiIlnTlHLSVmOISWfzzQ-BLa-P-  
84J7G7BaXfpNYecHbs6p8d2eHnqE50VxWVwZZsmzWB5ostTf9\_wrj34TJanoW9NiarTqk3FOhanlBj8zOxm7X6Ngif5TzM1i3J4fTQYss4mMvqqXXT58N1t  
m0e-w7x7019QLWo3P6hDHT8oUj27Rci6hVL/dl4/d5/L2dBISevZ0FBIS9nQSEh/ Le lien vers les rapports trimestriels sur l'exécution de la Loi de  
Finances: <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF1ertrimestre2022.pdf> Le lien vers les bulletins statistiques de la dette  
extérieure publique et du celle du Trésor : [http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1_FR.pdf)  
[http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1_FR.pdf)

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

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

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

**Comment:**

Les RCA sont publiés sous le format pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

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

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Comme les RCA sont publiés sous format PDF, la réponse existante de "c" est conservée. Veuillez noter les lignes directrices de l'IYRs-5 : « Les données numériques trouvées dans les fichiers PDF, Word (.doc/.docx) et HTML ne sont pas considérées comme lisibles par machine. »

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

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

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

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

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

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

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

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

"d" applies.

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

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

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

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer**

Opinion:

**Government Reviewer**

Opinion:

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

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."*

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

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

**Answer:**

BULLETTIN MENSUEL DE STATISTIQUES DES FINANCES PUBLIQUES

[https://tgr.gov.ma/wps/wcm/connect/419775de-dc6c-4328-b5f2-893bd8ce41e1/BSFP+Ao%C3%BBt+2022.pdf?](https://tgr.gov.ma/wps/wcm/connect/419775de-dc6c-4328-b5f2-893bd8ce41e1/BSFP+Ao%C3%BBt+2022.pdf?MOD=AJPERES&CACHEID=419775de-dc6c-4328-b5f2-893bd8ce41e1)

[MOD=AJPERES&CACHEID=419775de-dc6c-4328-b5f2-893bd8ce41e1](https://tgr.gov.ma/wps/wcm/connect/419775de-dc6c-4328-b5f2-893bd8ce41e1/BSFP+Ao%C3%BBt+2022.pdf?MOD=AJPERES&CACHEID=419775de-dc6c-4328-b5f2-893bd8ce41e1)

RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES

<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le titre des RCA: - BULLETIN MENSUEL DE STATISTIQUES DES FINANCES PUBLIQUES (Trésorerie Générale du Royaume) - RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES (Trésorerie Générale du Royaume) - BULLETIN STATISTIQUES DE LA DETTE EXTERIEURE PUBLIQUE (Direction du Trésor et des Finances Extérieures) - BULLETIN STATISTIQUES DE LA DETTE EXTERIEURE DU TRESOR (Direction du Trésor et des Finances Extérieures)

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

FY 2022

Source:

Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: L'année fiscale 2022

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

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

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

**Answer:**

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

**Source:**

rapport sur l'exécution du budget à mi parcours publié le 07/09/2022

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: La RMA est représentée par le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal. En effet, comme c'est mentionné au niveau de la page 1 de ce rapport, ce document fusionne le PBS et la RMA, Il a été produit par le MEF et mis en ligne sur son site web le 07 septembre 2022. Le lien de consultation du document est le suivant : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

7/9/2022

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le 07 septembre 2022 <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

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

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

**Answer:**

publications sur le site officiel du ministère

**Source:**

**Comment:**

De plus, une vérification par javascript de la date de dernière modification de la page hébergeant la Revue de milieu d'année renvoie également une date du 7 septembre 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La date peut être vérifiée sur le site du MEF et en consultant la rubrique : propriétés du document  
<http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

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

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

**Answer:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La RMA est publiée sous le lien : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

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

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

*Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

**Comment:**

Disponible uniquement au format PDF

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** Le document est sous format PDF avec un sommaire interactif

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Un fichier au format PDF n'est pas considéré comme lisible par machine, selon les directives de MYR-5. La réponse existante de "c" est conservée.

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

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

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

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

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

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

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

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

**Answer:**

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

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

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."*

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

Answer:

RAPPORT D'EXECUTION BUDGETAIRE ET DE CADRAGE MACROECONOMIQUE TRIENNAL

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Projet de Loi de finances pour l'année budgétaire 2023 RAPPORT D'EXECUTION BUDGETAIRE ET DE CADRAGE MACROECONOMIQUE TRIENNAL



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

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

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Il n'existe pas de version pour les citoyens pour le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal, Toutefois, ce document est assez simple et ne nécessite pas des connaissances particulières pour sa compréhension

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

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

**Answer:**

FY 2021

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** 'L'année fiscale 2021

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

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

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

**Answer:**

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

**Source:**

**Comment:**

Selon la loi marocaine, le PLR doit être déposé au Parlement, au cours du deuxième exercice qui suit l'année d'exécution de loi de finances. (article 76 de la constitution)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** 'Les rapports de la fin de l'année 2021 sont représentés par : '-Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 qui donne la situation d'exécution de la Loi de Finances en termes de dépenses du budget général, des SEGMA et des CST à fin décembre 2021, en comparaison avec celles prévues par la Loi de Finances ainsi que les recettes effectivement collectées, selon les différentes catégories de recettes : <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf> '-Le document relatif aux "statistiques de la dette extérieure publique - A fin 2021 -" qui présente des informations détaillées se rapportant à la dette au terme de l'année 2021 : <http://www.finances.gov.ma/Publication/dtfe/2022/A%20propos%20de%20ce%20bulletin%202021T4.pdf> '- La note de conjoncture (février 2022) qui présente d'une manière détaillée la clôture de l'année 2021 en termes d'indicateurs macroéconomiques et sectoriels : <https://www.finances.gov.ma/Publication/depf/2022/Note-Conjoncture300.pdf>

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Au sujet des trois documents cités : - Le rapport du 4ème trimestre sur l'exécution de la Loi de finances 2021 ne contient pas de détails supplémentaires au-delà des autres rapports trimestriels de 2021 et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice; - Le document "Statistiques de la dette extérieure publique" n'est qu'un bref bulletin trimestriel d'une page; - La note de conjoncture est un document destiné à fournir un résumé macroéconomique pour 2021 et des perspectives pour 2022, plutôt que de rendre compte de la performance du gouvernement dans l'exécution du budget au cours de l'ensemble de l'exercice précédent comme le ferait une loi de règlement. À la lumière de cela, la réponse actuelle de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués.

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 'Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 est publié sur le site du MEF le 10/02/2022 <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf> 'Le document relatif aux "statistiques de la dette extérieure publique - A fin 2021 -" est publié sur le site du MEF le 06/04/2022 : <http://www.finances.gov.ma/Publication/dtfe/2022/A%20propos%20de%20ce%20bulletin%202021T4.pdf> ' La note de conjoncture pour la clôture de l'année 2021 est publiée sur le site du MEF le 22/02/2022 : <https://www.finances.gov.ma/Publication/depf/2022/Note-Conjoncture300.pdf>

**IBP Comment**

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

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

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

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** La date de publication peut être vérifiée sur le site du MEF ou en consultant la rubrique : propriétés du document : <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>  
<http://www.finances.gov.ma/Publication/dtfe/2022/A%20propos%20de%20ce%20bulletin%202021T4.pdf>  
<https://www.finances.gov.ma/Publication/depf/2022/Note-Conjoncture300.pdf>

**IBP Comment**

Veillez voir le commentaire d'"IBP Staff" à la question YER-2 ; étant donné que le Rapport de fin d'année est considéré comme non accessible au public avant la date limite de recherche de l'OBS 2023 (le 31 décembre 2022), une réponse de "n/a" s'applique pour l'indicateur YER-3b.

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

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

**Answer:**

**Source:**

Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:** '-Le lien du rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 :

<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf> - Le lien du document relatif aux statistiques de la dette

extérieure publique - A fin 2021 -" : <http://www.finances.gov.ma/Publication/dtfe/2022/A%20propos%20de%20ce%20bulletin%202021T4.pdf> - Le lien

de la note de conjoncture (février 2022) : <https://www.finances.gov.ma/Publication/depf/2022/Note-Conjoncture300.pdf>

**IBP Comment**

Veillez voir le commentaire d'"IBP Staff" à la question YER-2 ; étant donné que le Rapport de fin d'année est considéré comme non accessible au public avant la date limite de recherche de l'OBS 2023 du 31 décembre 2022, une réponse vide s'applique pour l'indicateur YER-4.

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

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

*Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

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

**Comments:** Tous les rapports de la fin de l'année 2021 sont sous le format PDF et les données numériques qui y sont contenues sont disponibles dans un format lisible par machine

**IBP Comment**

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

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

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

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

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

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

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

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

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

**Answer:**

c. Produced for internal purposes/use only

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

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

**Comments:** The report for FY 2020 is published. The report for FY 2021 is expected to be published in 2023, as they are usually publishing the report within two years. The link for EYR of FY 2020 report is: [https://www.finances.gov.ma/Publication/db/2022/BudgetCitoyen\\_LR%202020.pdf](https://www.finances.gov.ma/Publication/db/2022/BudgetCitoyen_LR%202020.pdf) It's under the title of citizen budget, but covering main requirements of an EYR.

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** Les rapports de la fin de l'année 2021 sont produits et publiés sur le site du MEF

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. Étant donné que la loi de règlement 2021 n'avait pas encore été rendue publique à la date limite de la recherche de l'OBS du 31 décembre 2022 (c'est-à-dire pas dans les 12 mois suivant l'exercice qu'elle couvre), nous pouvons déterminer qu'elle a été produite pour usage interne uniquement pendant la période de recherche de l'Enquête, et que la réponse "c" s'applique pour l'indicateur YER-6a.

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

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

**Answer:**

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

**Source:**

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** n/a

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. Étant donné que la loi de règlement 2021 n'avait pas encore été rendue publique à la date limite de la recherche de l'OBS du 31 décembre 2022 (c'est-à-dire pas dans les 12 mois suivant l'exercice qu'elle couvre), nous pouvons déterminer qu'elle a été produite pour usage interne uniquement pendant la période de recherche de l'Enquête, et que la réponse actuelle s'applique pour l'indicateur YER-6b.

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

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Loi de règlement 20.22 relative à la loi de finances 2020.

**Source:**

Loi de règlement 20.22 relative à la loi de finances 2020.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Le titre complet des rapports de la fin de l'année 2021 : '-Rapport trimestriel sur l'exécution de la Loi de Finances\_4ème trimestre 2021 : <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf> '-Statistiques de la dette extérieure publique -A fin 2021- :<http://www.finances.gov.ma/Publication/dtfe/2022/A%20propos%20de%20ce%20bulletin%202021T4.pdf> '- Note de conjoncture : <https://www.finances.gov.ma/Publication/depf/2022/Note-Conjoncture300.pdf>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Étant donné que la Loi de règlement répond le mieux aux critères d'un rapport de fin d'année (et veuillez consulter le commentaire du « IBP Staff » à la question YER-2 pour savoir pourquoi les autres documents cités ne sont pas évalués comme un YER), la réponse existante de "Loi de règlement 20.22 relative à la loi de finances 2020." est maintenu.

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

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

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Il n'existe pas de version pour les citoyens pour les Rapports de fin d'année, Toutefois, ces documents ne nécessitent pas des connaissances particulières pour leur compréhension

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

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

**Answer:**

FY 2020

**Source:**

**Comment:**

Selon les lignes directrices de l'OBS 2023, le premier exercice pour le rapport d'audit qui pourrait être évalué pour le Maroc est l'exercice 2020.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** L'année fiscale 2020

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

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

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

**Answer:**

d. Does not release to the public, or is released more than 18 months after the end of the budget year

**Source:**

**Comment:**

Le rapport sur l'exécution de la loi de finance au titre de l'année 2020 a été publié sur le site de la cour des comptes sous le lien suivant : <https://www.courdescomptes.ma/publications/>

Cependant, il a été publié à la date du 28/07/2022 qui est hors délais des 18 mois.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: La Cour de Comptes a publié un rapport d'audit sur l'exécution de la loi de finance au titre de l'année 2020 le 28/07/2022 sous le lien: <https://www.courdescomptes.ma/wp-content/uploads/2023/01/Synthese-RELF-2020.pdf>

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

28/07/2022

**Source:**

**Comment:**

n/a

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: 28/07/2022 : <https://www.courdescomptes.ma/wp-content/uploads/2023/01/Synthese-RELF-2020.pdf>

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

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

**Answer:**

<https://www.courdescomptes.ma/publications/>

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**



**Opinion:** Agree

**Comments:** La date de publication du RA est bien précisée sur le site de la Cour des Comptes: <https://www.courdescomptes.ma/wp-content/uploads/2023/01/Synthese-RELF-2020.pdf>

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

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

**Answer:**

<https://www.courdescomptes.ma/publication/rapport-sur-l-execution-de-la-loi-de-finances-au-titre-de-l-annee-2020/>

**Source:**

n/a

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le RA est publié sous le lien : <https://www.courdescomptes.ma/wp-content/uploads/2023/01/Synthese-RELF-2020.pdf>

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

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

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

d. Not applicable

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

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

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

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

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

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

**Answer:**

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

**Source:**

**Comment:**

Le rapport sur l'exécution de la loi de finance au titre de l'année 2020 a été publié sur le site de la cour des comptes sous le lien suivant :  
<https://www.courdescomptes.ma/publications/>

Cependant, il a été publié à la date du 28/07/2022 qui est hors délais des 18 mois.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: La Cour de Comptes a publié un rapport d'audit sur l'exécution de la loi de finance au titre de l'année 2020 le 28/07/2022 sous le lien:  
<https://www.courdescomptes.ma/wp-content/uploads/2023/01/Synthese-RELF-2020.pdf>

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

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

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

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

**Answer:**

Rapport sur l'exécution de la loi de finances au titre de l'année 2020

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Rapport sur l'exécution de la loi de finances au titre de l'année 2020

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

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

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

*Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

**Answer:**

a. Yes

**Source:**

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

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.finances.gov.ma> <https://www.tgr.gov.ma/wps/portal> <http://manar.finances.gov.ma/manar/initAccueilInscription>  
<https://www.tax.gov.ma/wps/portal> <http://lof.finances.gov.ma/> <http://www.courdescomptes.ma> <https://www.chambredesrepresentants.ma/fr>  
<http://www.chambredesconseillers.ma/ar>

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

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

**Answer:**

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

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** Les données mensuelles consolidées relatives aux recettes et aux dépenses pour l'exercice en cours peuvent être téléchargées sous format excel à partir de la base données MANAR-STAT du MEF (rubrique Finances publiques/Charges et Ressources du Trésor\_DTFE cumul mensuel)

:[http://manar.finances.gov.ma/manar/Consultation\\_domainetableau#manar](http://manar.finances.gov.ma/manar/Consultation_domainetableau#manar) Les données détaillées relatives aux recettes et aux dépenses de l'exercice en cours peuvent aussi être téléchargées sur le site de la TGR à partir des bulletins publiés :  
[https://www.tgr.gov.ma/wps/portal/!ut/p/b1/vZHfcqlwFlefZR-gJiFAwmUwwoqQkX8quXGUWhYQEYt1w90v3V7sTDutN13PuTozX873yxwgQWZukGJbhKwAvKweSmLTV-2h83-dZbmms4Ck9qIQepTCFkoxvPYCbFuLAEmX2IsisFPyKgy15e\\_8P40IVSOaUzQwll3w7hHyHfNzwF\\_gg4lcSeJvKv4B8msKHIAErqK\\_jSh2nQz1EFYkvCc804cspqhYiqKtYJC5MhBTxaRHAGsgLVDCNqYKcWEP39cRKnNGI-7Jrwl1O4tNO4tJHcVen5C7vxD\\_r9uaJrum9DICYIs1TXOfUeDKbq3EH-70AOy3DajS96M4EizNGxqiFjYgthAFIh4eUd4bbPjDpVLLidQeq9y01ngvVnRTx88tz9KT90w8uTyiivqP6g7L2seJZF\\_m4bYVfbcLua6P49AZY50yfZfLZSqPQ3T-XbjtlnR0HcXPehkXyw6X8PjQlca2fP9U-fnz7vLZN0-qb6ln22zA408qfKjih617j48QdoJ4U\\_/dl4/d5/L2dJQSevUut3QS80SmtFL1o2XzhLTTY4QjFBMDhMODAwQVFOQ1BTRIEzNDUx/](https://www.tgr.gov.ma/wps/portal/!ut/p/b1/vZHfcqlwFlefZR-gJiFAwmUwwoqQkX8quXGUWhYQEYt1w90v3V7sTDutN13PuTozX873yxwgQWZukGJbhKwAvKweSmLTV-2h83-dZbmms4Ck9qIQepTCFkoxvPYCbFuLAEmX2IsisFPyKgy15e_8P40IVSOaUzQwll3w7hHyHfNzwF_gg4lcSeJvKv4B8msKHIAErqK_jSh2nQz1EFYkvCc804cspqhYiqKtYJC5MhBTxaRHAGsgLVDCNqYKcWEP39cRKnNGI-7Jrwl1O4tNO4tJHcVen5C7vxD_r9uaJrum9DICYIs1TXOfUeDKbq3EH-70AOy3DajS96M4EizNGxqiFjYgthAFIh4eUd4bbPjDpVLLidQeq9y01ngvVnRTx88tz9KT90w8uTyiivqP6g7L2seJZF_m4bYVfbcLua6P49AZY50yfZfLZSqPQ3T-XbjtlnR0HcXPehkXyw6X8PjQlca2fP9U-fnz7vLZN0-qb6ln22zA408qfKjih617j48QdoJ4U_/dl4/d5/L2dJQSevUut3QS80SmtFL1o2XzhLTTY4QjFBMDhMODAwQVFOQ1BTRIEzNDUx/)

#### IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Le site MANAR-STAT est inaccessible à compter de janvier 2024 ; les bulletins TGR, quant à eux, sont publiés uniquement au format PDF, qui n'est pas lisible par machine. La réponse existante de "d" est conservée.

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

#### Answer:

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

#### Source:

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

#### Comment:

Les sites donnent la possibilité de télécharger tous les documents sur plusieurs années sous format PDF

#### Peer Reviewer

**Opinion:** Disagree

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

**Comments:** On the ministry of Finance and Economy website, the statistics icon allows for multiple years data in Excel Format for public finance, including revenue and expenditure. Source: <https://www.finances.gov.ma/fr/Pages/statistiques-economiques-financieres.aspx>

#### Government Reviewer

**Opinion:** Disagree

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

**Comments:** Les données consolidées relatives aux recettes et aux dépenses pour plusieurs années peuvent être téléchargées sous format excel à partir de la base données MANAR-STAT du MEF (rubrique Finances publiques/Charges et Ressources du Trésor\_DTFE données annuelles) : [http://manar.finances.gov.ma/manar/Consultation\\_domainetableau#manar](http://manar.finances.gov.ma/manar/Consultation_domainetableau#manar) Les données relatives aux recettes et aux dépenses pour plusieurs années peuvent aussi être téléchargées sous format PDF sur le site du MEF pour les rapports de prévisions du budget et sur le site de la TGR pour l'exécution: [https://www.tgr.gov.ma/wps/portal/!ut/p/b1/vZHfcqlwFlefZR-gJiFAwmUwwoqQkX8quXGUWhYQEYt1w90v3V7sTDutN13PuTozX873yxwgQWZukGJbhKwAvKweSmLTV-2h83-dZbmms4Ck9qIQepTCFkoxvPYCbFuLAEmX2IsisFPyKgy15e\\_8P40IVSOaUzQwll3w7hHyHfNzwF\\_gg4lcSeJvKv4B8msKHIAErqK\\_jSh2nQz1EFYkvCc804cspqhYiqKtYJC5MhBTxaRHAGsgLVDCNqYKcWEP39cRKnNGI-7Jrwl1O4tNO4tJHcVen5C7vxD\\_r9uaJrum9DICYIs1TXOfUeDKbq3EH-70AOy3DajS96M4EizNGxqiFjYgthAFIh4eUd4bbPjDpVLLidQeq9y01ngvVnRTx88tz9KT90w8uTyiivqP6g7L2seJZF\\_m4bYVfbcLua6P49AZY50yfZfLZSqPQ3T-XbjtlnR0HcXPehkXyw6X8PjQlca2fP9U-fnz7vLZN0-qb6ln22zA408qfKjih617j48QdoJ4U\\_/dl4/d5/L2dJQSevUut3QS80SmtFL1o2XzhLTTY4QjFBMDhMODAwQVFOQ1BTRIEzNDUx/](https://www.tgr.gov.ma/wps/portal/!ut/p/b1/vZHfcqlwFlefZR-gJiFAwmUwwoqQkX8quXGUWhYQEYt1w90v3V7sTDutN13PuTozX873yxwgQWZukGJbhKwAvKweSmLTV-2h83-dZbmms4Ck9qIQepTCFkoxvPYCbFuLAEmX2IsisFPyKgy15e_8P40IVSOaUzQwll3w7hHyHfNzwF_gg4lcSeJvKv4B8msKHIAErqK_jSh2nQz1EFYkvCc804cspqhYiqKtYJC5MhBTxaRHAGsgLVDCNqYKcWEP39cRKnNGI-7Jrwl1O4tNO4tJHcVen5C7vxD_r9uaJrum9DICYIs1TXOfUeDKbq3EH-70AOy3DajS96M4EizNGxqiFjYgthAFIh4eUd4bbPjDpVLLidQeq9y01ngvVnRTx88tz9KT90w8uTyiivqP6g7L2seJZF_m4bYVfbcLua6P49AZY50yfZfLZSqPQ3T-XbjtlnR0HcXPehkXyw6X8PjQlca2fP9U-fnz7vLZN0-qb6ln22zA408qfKjih617j48QdoJ4U_/dl4/d5/L2dJQSevUut3QS80SmtFL1o2XzhLTTY4QjFBMDhMODAwQVFOQ1BTRIEzNDUx/)

#### IBP Comment

Les commentaires des examinateurs externes sont bien notés. Le portail MANAR étant actuellement inaccessible (il y a une erreur « connection timed out »), et le fichier Excel « Finances publiques » sur la page « <https://www.finances.gov.ma/fr/Pages/statistiques-economiques-financieres.aspx> » ne contient que des données jusqu'à l'exercice 2020, la réponse existante "d" est conservée.

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

*GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.*

**Answer:**

b. No

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes

**Comments:** Sur la base de données MANAR-STAT, et au niveau de tous les rapports téléchargés à partir des sites précités, il existe plusieurs illustrations, graphiques et tableaux de bord synthétiques qui facilitent la compréhension des données par les citoyens et les professionnels

**IBP Comment**

Le site MANAR-STAT est inaccessible à compter de janvier 2024.

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

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

**Answer:**

a. Yes

**Source:**

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf)

[http://lof.finances.gov.ma/sites/default/files/constitution\\_2011\\_fr\\_17.pdf](http://lof.finances.gov.ma/sites/default/files/constitution_2011_fr_17.pdf)

**Comment:**

Dans la loi organique de finance 130-13 notamment dans les articles 65 et 66

La Constitution de 2011

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

[http://lof.finances.gov.ma/sites/default/files/constitution\\_2011\\_fr\\_17.pdf](http://lof.finances.gov.ma/sites/default/files/constitution_2011_fr_17.pdf) 'La loi organique relative à la loi de finances :

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf) ' Le décret d'application de la loi organique relative à la loi de finances:

[http://lof.finances.gov.ma/sites/default/files/decret\\_ndeg\\_2-15-426\\_du\\_28\\_ramadan\\_1436\\_15\\_juillet\\_2015.pdf](http://lof.finances.gov.ma/sites/default/files/decret_ndeg_2-15-426_du_28_ramadan_1436_15_juillet_2015.pdf) ' La loi n° 62-99 formant code des juridictions financières: [http://www.sgg.gov.ma/Portals/0/lois/jur\\_fin\\_fr.pdf?ver=2012-10-16-154656-000](http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000) La Cour des comptes effectue un audit externe. mais, il y a aussi l'audit de l'IGF.

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

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

**Answer:**

a. Yes

**Source:**

Loi N° 31-13 (2018) relative au droit d'accès à l'information : <https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/107094/131706/F-985611108/MAR-107094.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** 'La Constitution, notamment son préambule et ses articles 27, 30 et 34 ;

[http://lof.finances.gov.ma/sites/default/files/constitution\\_2011\\_fr\\_17.pdf](http://lof.finances.gov.ma/sites/default/files/constitution_2011_fr_17.pdf) -La loi n° 31-13 relative au droit d'accès à l'information ;

[https://www.mmsp.gov.ma/uploads/documents/Loi\\_1331\\_22022018.pdf](https://www.mmsp.gov.ma/uploads/documents/Loi_1331_22022018.pdf) -Les engagements du Maroc dans le cadre de l'initiative «Partenariat pour le gouvernement ouvert»: <https://gouvernement-ouvert.ma/index.php?lang=fr> -La loi organique n°44.14 déterminant les conditions et les modalités

d'exercice du droit de présenter des pétitions aux pouvoirs publics : [http://www.sgg.gov.ma/Portals/0/lois/Loiorganique\\_44-14\\_Fr.pdf?ver=2017-02-08-171743-837](http://www.sgg.gov.ma/Portals/0/lois/Loiorganique_44-14_Fr.pdf?ver=2017-02-08-171743-837) -La loi organique n° 64.14 fixant les conditions et les modalités d'exercice du droit de présenter des motions en matière législative.

[http://www.sgg.gov.ma/Portals/0/lois/Loiorganique\\_64-14\\_Fr.pdf?ver=2017-02-08-172310-160](http://www.sgg.gov.ma/Portals/0/lois/Loiorganique_64-14_Fr.pdf?ver=2017-02-08-172310-160)

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Annexe 1 : Répartition, par ministère ou institution, des dépenses du Budget Général au titre du projet de loi de finances pour l'année 2023

Annexe 2 : Répartition, par ministère ou institution, des dépenses des Services de l'Etat Gérés de Manière Autonome au titre du projet de loi de finances pour l'année 2023

Annexe 3 : Répartition, par ministère ou institution, des dépenses des Comptes d'Affectation Spéciale et des Comptes de Dépenses sur Dotations au titre du projet de loi de finances pour l'année 2023

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Toutes les composantes du budget (recettes et dépenses) sont présentées selon une classification bien déterminée. Pour la nomenclature des dépenses au Maroc (voir le guide de la nomenclature budgétaire sur le lien :

[http://lof.finances.gov.ma/sites/default/files/guide\\_nbm\\_18072017-15h00.pdf](http://lof.finances.gov.ma/sites/default/files/guide_nbm_18072017-15h00.pdf)), elle est présentée selon une nomenclature administrative

(département ministériel ou institution et région), une nomenclature économique (titre, chapitre et ligne codifiée selon une classification conforme aux classes de la comptabilité générale) et une nomenclature fonctionnelle (programme, projet ou action codifiés selon la COFOG), cela conformément aux dispositions de l'article 38 de la Loi Organique n° 130-13 relative aux lois de Finances :

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf) En effet, à l'intérieur des titres (titre 1 : Fonctionnement, titre 2:

Investissement et titre 3 : Dette) et pour chaque département ou institution, les dépenses sont présentées actuellement par chapitre, subdivisés en

programmes, régions, projets et lignes selon leur destination/fonction et leur nature économique (voir les tableaux B,C,E,F,G dans le projet de loi de finances n° 50-22 pour l'année budgétaire 2023 sous le lien : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) La

classification administrative est aussi disponible au niveau des annexes de la note de présentation du PLF 2023 :

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

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

**GUIDELINES:**

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

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

**Answer:**

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



**Source:**

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome1.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome1.pdf)  
[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome2.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome2.pdf)  
[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome3.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome3.pdf)

**Comment:**

La classification fonctionnelle se trouve dans les morasses qui ne sont publiées sur le site du ministère qu'après l'adoption du PLF par le Parlement (le 28/12/ 2022 pour le budget 2023).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** La classification fonctionnelle selon la COFOG (attribuée aux programmes et projets/actions) figure bien au niveau de la nomenclature de programmation (qui se distingue de la nomenclature d'exécution qui accompagne le projet de loi de règlement) et dans les projets de morasses budgétaires ainsi que dans les Projets de Performance présentés aux commissions sectorielles du Parlement à l'occasion de l'examen du projet de loi de finances. En effet, l'édition des morasses budgétaires au niveau du système d'information budgétaire "ebudget2" de la Direction du Budget" est accessible selon deux options: version dite "Parlement" (répartition des dépenses par programme, région et projet ou action), et deuxième version d'exécution (répartition par programme, région, projet ou action et ligne). Egalement, nous rappelons que le segment "programme" de la nomenclature au Maroc est codifié selon le premier niveau de la COFOG voir la circulaire du MEF sur la nomenclature budgétaire [http://lof.finances.gov.ma/sites/default/files/circ\\_mef\\_nomenclature\\_budgétaire\\_19072017.pdf](http://lof.finances.gov.ma/sites/default/files/circ_mef_nomenclature_budgétaire_19072017.pdf)

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

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

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

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome1.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome1.pdf)  
[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome2.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome2.pdf)  
[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome3.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome3.pdf)

**Comment:**

La classification fonctionnelle se trouve dans les morasses qui ne sont publiées sur le site du ministère qu'après l'adoption du PLF par le Parlement (le 28/12/ 2022 pour le budget 2023).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer****Opinion:** Disagree**Suggested Answer:**

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

**Comments:** Le segment "programme" de la nomenclature au Maroc est compatible avec les normes internationales et est codifié selon le premier niveau de la COFOG : voir la circulaire du MEF sur la nomenclature budgétaire (page 3 et 4)[http://lof.finances.gov.ma/sites/default/files/circ\\_mef\\_nomenclature\\_budgetaire\\_19072017.pdf](http://lof.finances.gov.ma/sites/default/files/circ_mef_nomenclature_budgetaire_19072017.pdf)**IBP Comment**

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

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

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

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

**Answer:**

a. Yes, expenditures are presented by economic classification.

**Source:**[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)**Comment:**

La classification économique est accessible et figure à la page 37 du corps du PLF au TITRE III "Dispositions relatives à l'équilibre des ressources et des charges de l'Etat"

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**Comments:** La classification économique est accessible et figure dans le projet de loi de finances n° 50-22 pour l'année budgétaire 2023 (page 38) [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) Elle est aussi disponible au niveau des annexes de la note de présentation du PLF 2023 : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)**5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?****GUIDELINES:**

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La classification adoptée est compatible avec les classes de la comptabilité publique: - Dépenses de fonctionnement c'est à dire titre 1 + intérêts et commissions de la dette cad chapitre 2 du titre 3: classe 6 des charges; - Dépenses d'investissement cad titre 2: classe 2 des immobilisations; - Amortissements de la dette cad chapitre 2 du titre 3: classe des produits). Cette classification est conforme aux normes internationales en la matière, notamment la classification des dépenses selon le manuel des statistiques des finances publiques du FMI (édition 2014).

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

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

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

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

Les pages 78 à 98 du lien ci dessous présentent les dépenses par chapitre, mais pas par programme.

Les programmes d'actions sont individualisés par ministères et présentés dans les morasses budgétaires, mais pas dans la note de présentation ni dans le corps de la proposition de loi, cependant les 3 morasses ont été publiés en ligne après l'approbation du budget et ne peuvent être évalués.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The researcher has correctly identified the coverage parts for programs in the Executive budget document (Note de Presentation- مذكرة تقديم). This part is rich in explaining the programs planned in different sectors that will be financed in the budget project. The costs of most of these programs were mentioned, some were not. Answer b might be more correct.

#### Government Reviewer

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Conformément aux dispositions de la LOLF, notamment son article 39, les programmes sont individualisés: ils sont ministériels par construction, visant ainsi les objectifs généraux des politiques publiques. Toutes les dépenses relatives aux programmes de l'année 2023 sont disponibles au niveau de la note sur la répartition régionale de l'investissement qui accompagne le PLF 2023 (voir annexes pages 39-54) : [https://www.finances.gov.ma/Publication/db/2023/14-Note-Repartition-Regionale-investissement\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/14-Note-Repartition-Regionale-investissement_Fr.pdf) Elles sont également présentées dans la note de présentation : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) Elles sont aussi présentées dans les rapports des SEGMA et des CST et le rapport de la dette accompagnant le PLF 2023, ce qui permet de couvrir l'ensemble des dépenses (fonctionnement, investissement et de la dette) de l'Etat (Budget Général, SEGMA et CST). Ces rapports sont disponibles sous les liens: [https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)

#### IBP Comment

Les commentaires des examinateurs externes sont bien notés. Concernant la note de présentation, tous les programmes décrits n'ont pas de dépenses associées pour l'exercice 2023, et le ministère de mise en œuvre n'est pas toujours indiqué. Si le tableau de la page 185 de la note indiquait des détails de dépenses supplémentaires sous chacun des « Ordonnateurs », ceux-ci seraient acceptés comme programmes aux fins de la Q6 (selon les lignes directrices, « ... les chercheurs devraient traiter le terme « programme » comme c'est-à-dire tout niveau de détail inférieur à une unité administrative, c'est-à-dire tout groupement programmatique inférieur au niveau du ministère, du département ou de l'agence. »). De même, l'annexe de la note sur la répartition régionale de l'investissement ne fournit pas de programmes relevant des ministères - ils sont répertoriés pour les entreprises ou les établissements publics, et il n'est pas évident qu'ils représentent toutes les dépenses de l'exercice 2023. En outre, les rapports sur les SEGMA, les CST et la dette publique fournissent des informations sur les programmes principalement pour les exercices 2022 et antérieurs, souvent sans chiffres de dépenses spécifiques qui leur sont associés.. La réponse existante de "c" est maintenue.

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

##### GUIDELINES:

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

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

##### Answer:

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

##### Source:

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

##### Comment:

Peer Reviewer

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Document de programmation budgétaire triennale globale 2023-2025 P12-14 Source:

<https://www.finances.gov.ma/Publication/db/2023/document%20de%20programmation%20budg%C3%A9taire%20triennale%20globale%202023-2025.pdf> The expenditure estimates for the period 2023-25 are estimated according to economic classification.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Comments:** La programmation pluriannuelle des dépenses est concrétisée au niveau des Projets de Performances (PDP) des départements ministériels sur la période 2023-2025. Elle est présentée au Parlement dans le cadre des réunions des commissions sectorielles, conformément aux dispositions de l'article 48 de la LOLF qui stipule que: "la programmation pluriannuelle des départements ministériels ou institutions,....., est présentée, pour information, aux commissions parlementaires concernées en accompagnement des projets de budgets desdits départements ministériels ou institutions". : [http://lof.finances.gov.ma/sites/default/files/budget/files/12-pdp\\_tourisme\\_2023\\_ar.pdf](http://lof.finances.gov.ma/sites/default/files/budget/files/12-pdp_tourisme_2023_ar.pdf)

[http://lof.finances.gov.ma/sites/default/files/budget/files/09-pdp\\_sante\\_et\\_protection\\_sociale\\_2023\\_ar.pdf](http://lof.finances.gov.ma/sites/default/files/budget/files/09-pdp_sante_et_protection_sociale_2023_ar.pdf) En plus, la programmation triennale des dépenses est présentée au niveau du "document de Programmation Budgétaire Triennale Globale pour la période 2023-2025" (page 12) publié sur le site du MEF sous le lien suivant :

<http://www.finances.gov.ma/Publication/db/2023/document%20de%20programmation%20budg%C3%A9taire%20triennale%20globale%202023-2025.pdf>

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. À la lumière de la classification économique pour 2025 présenté à la page 12 du Document de programmation budgétaire triennale globale, la réponse est révisée de « d » à « c ». Les PDP cités par l'examineur gouvernemental ont tous deux été publiés en ligne en mars 2023, c'est-à-dire après l'approbation du budget 2023 par le Parlement et après la date limite de recherche pour l'OBS 2023, le 31 décembre 2022. En tant que tels, ils ne peuvent pas être pris en compte pour aux fins de Q7.

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

**Answer:**

Economic classification

**Source:**

**Comment:**

Du moment que les estimations de dépenses pluriannuelles ne sont pas présentées par classification de dépenses, nous ne pouvons choisir aucune réponse

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Economic Classification

**Comments:** See comment on previous question.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** classification administrative classification économique

**IBP Comment**

Veuillez voir le commentaire "IBP Staff" à la question 7. La réponse est révisée de "None of the above" à "Economic classification."

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

**GUIDELINES:**

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

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

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

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

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

**Answer:**

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

**Source:**

**Comment:**

Les ministères élaborent des projets de budget sur trois ans en suivant le Guide de la programmation budgétaire triennale et certains ont été présentés au Parlement. Cependant les PDP ne font pas partie du PLF 2023.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** La présentation des estimations des dépenses pour une période pluriannuelle (2023-2025) par programme est concrétisée au niveau des Projets de Performances (PDP) des départements ministériels, qui sont présentés au Parlement dans le cadre des réunions des commissions sectorielles, conformément aux dispositions de l'article 48 de la LOLF qui stipule que: "la programmation pluriannuelle des départements ministériels ou institutions,....., est présentée, pour information, aux commissions parlementaires concernées en accompagnement des projets de budgets desdits départements ministériels ou institutions". [http://lof.finances.gov.ma/sites/default/files/budget/files/12-pdp\\_tourisme\\_2023\\_ar.pdf](http://lof.finances.gov.ma/sites/default/files/budget/files/12-pdp_tourisme_2023_ar.pdf)  
[http://lof.finances.gov.ma/sites/default/files/budget/files/09-pdp\\_sante\\_et\\_protection\\_sociale\\_2023\\_ar.pdf](http://lof.finances.gov.ma/sites/default/files/budget/files/09-pdp_sante_et_protection_sociale_2023_ar.pdf)

**IBP Comment**

Les PDP cités par l'examineur gouvernemental ont tous deux été publiés en ligne en mars 2023, c'est-à-dire après l'approbation du budget 2023 par le Parlement et après la date limite de recherche pour l'OBS 2023, le 31 décembre 2022. En tant que tels, ils ne peuvent pas être pris en compte pour aux fins de Q8. La réponse existante de "d" est maintenue.

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

le corps du projet de Loi de la page 44 à la page 45

la note de presentation de la page 25 à la page 26

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** Conformément aux articles 10 et 11 de la Loi Organique n°130-13, les lois de finances présentent de façon sincère l'ensemble des ressources de l'Etat, ce qui permet d'identifier individuellement les différentes sources des revenus fiscaux pour l'année budgétaire en question (article 35 et tableau A du corps du projet de la loi de finances 2023) : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) Au niveau de la note de présentation du projet de loi de finances 2023 : Répartition des recettes du budget général de l'Etat, pages 25-27 : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) Le Rapport Economique et Financier présente les prévisions des recettes et des dépenses de l'Etat au titre de l'année 2023, pages 123 à 126, et donne une description selon un mode narratif de l'ensemble des recettes fiscales prévues en 2023. Le détail est illustré dans l'annexe, page 130 : [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

le corps du projet de Loi de la page 45 à la page 47

la note de presentation de la page 27 à la page 28

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les différentes sources de revenus non fiscaux sont bien identifiées au niveau du budget et classées sous quatre grandes catégories : les revenus de monopoles et d'exploitations, les revenus du domaine, les privatisations et autres recettes (article 35 et tableau A du corps du projet de la loi de finances 2023 : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) Au niveau de la note de présentation du projet de loi de finances 2023, page 27 [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) En plus, le rapport sur le secteur des Etablissements et Entreprises Publics présente des informations détaillées par nature et par entité, des produits provenant des EEP au profit du budget général ainsi que des produits de cession des participations de l'Etat au titre du PLF 2023 (annexe 9) page 129 [https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablissements-entreprises%20publics\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablissements-entreprises%20publics_Fr.pdf)

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

**GUIDELINES:**

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

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

**Answer:**

a. Yes, multi-year estimates of revenue are presented by category.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Pas de présentation pluri-annuelle

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, multi-year estimates of revenue are presented by category.

**Comments:** Document de programmation budgétaire triennale globale 2023-2025 P 9-11 Source:

<https://www.finances.gov.ma/Publication/db/2023/document%20de%20programmation%20budg%C3%A9taire%20triennale%20globale%202023-2025.pdf>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, multi-year estimates of revenue are presented by category.

**Comments:** Les estimations pluriannuelles des recettes est présentée au niveau du "document de Programmation Budgétaire Triennale Globale pour la période 2023-2025" (page 9) publié sur le site du MEF sous le lien suivant :



<http://www.finances.gov.ma/Publication/db/2023/document%20de%20programmation%20budg%C3%A9taire%20triennale%20globale%202023-2025.pdf>

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. La réponse est révisée de "b" à "a."

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

**GUIDELINES:**

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

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

**Answer:**

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Présentation uniquement de l'année en cours

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

**Comments:** Same previous source.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

**Comments:** Les estimations pluriannuelles des recettes est présentée au niveau du "document de Programmation Budgétaire Triennale Globale pour la période 2023-2025" (page 9) publié sur le site du MEF sous le lien suivant :

<http://www.finances.gov.ma/Publication/db/2023/document%20de%20programmation%20budg%C3%A9taire%20triennale%20globale%202023-2025.pdf>

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. À la lumière de la source « Autres recettes » sous « Recettes non fiscales », qui représente plus de 10 % des recettes ordinaires globales, la réponse est révisée de « d » à « b ».

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

**GUIDELINES:**

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

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

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

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Besoins de financement : page 16 de la note de présentation du PLF  
Dépenses sur intérêts : page 22 de la note de présentation du PLF

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** In addition to the sources presented, there is also the following report, publishing debt to GDP (Dettes / PIB) Document de programmation budgétaire triennale globale 2023-2025 P15 Source:

<https://www.finances.gov.ma/Publication/db/2023/document%20de%20programmation%20budg%C3%A9taire%20triennale%20globale%202023-2025.pdf>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Les trois estimations liées aux emprunts ou à la dette publique sont bien présentées au niveau du PLF 2023 et les documents budgétaires annexes; à savoir: - Dépenses en intérêts en 2023 : disponibles au niveau du corps du PLF2023: Tableau d'équilibre page 38 et tableau D page 80 : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf). Elles sont ventilés en charges de la dette intérieure et extérieure dans la note de présentation du PLF 2023 (page 23); [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) et au niveau du rapport économique et financier page 126 : [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) - Nouveaux emprunts (besoin de financement) en 2023 : disponibles dans la Note de présentation du PLF 2023 (page 15) : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) - Encours de la dette extérieure et intérieure en 2023 : disponibles au niveau du Budget citoyen du PLF 2023 (page 34): <https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf> Le rapport sur la dette qui accompagne le PLF2023 donne également une projection sur 10 ans (2022-2031) du service de la dette extérieure publique (page 47) : [https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) Le bulletin statistique trimestriel de la dette extérieure publique publié le 30/09/2022 sur le site du MEF présente aussi une projection des charges de la dette en intérêt et en principal (page 3) sur la période 2023-2029 : [http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE\\_JUIN\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE_JUIN_FR.pdf)

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. À la lumière des informations contenues à la page 15 du Document de programmation

budgétaire triennale globale 2023-2025, la réponse est révisée de « b » à « a ».

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

**Answer:**

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

The central government's total debt burden at the end of the budget year

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** To add: The central government's total debt burden at the end of the budget year.

**Comments:** As explained in the previous comment.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** - Dépenses en intérêts en 2023 : disponibles au niveau du corps du PLF2023: Tableau d'équilibre page 38 et tableau D page 80 : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf). Elles sont ventilés en charges de la dette intérieure et extérieure dans la note de présentation du PLF 2023 (page 23); [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) et au niveau du rapport économique et financier page 126 : [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) - Nouveaux emprunts (besoin de financement) en 2023 : disponibles dans la Note de présentation du PLF 2023 (page 15) : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) - Encours de la dette extérieure et intérieure en 2023 : disponibles au niveau du Budget citoyen du PLF 2023 (page 34): <https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf> - Projection sur 10 ans (2022-2031) du service de la dette extérieure publique : disponibles au niveau du rapport sur la dette qui accompagne le PLF2023 : [https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) - Projection des charges de la dette en intérêt et en principal sur la période 2023-2029 : disponibles au niveau du bulletin statistique trimestriel de la dette extérieure publique (page 3): [http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE\\_JUIN\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE_JUIN_FR.pdf)

**IBP Comment**

Veillez voir le commentaire "IBP Staff" à la question 13. La réponse est révisée de "The amount of net new borrowing required during the budget year, The interest payments on outstanding debt for the budget year" à "The amount of net new borrowing required during the budget year, The central government's total debt burden at the end of the budget year, The interest payments on outstanding debt for the budget year."

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

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

**GUIDELINES:**

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

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

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

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:**

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

**Comments:** - L'encours de la dette extérieure et intérieure en 2023 : disponibles au niveau du Budget citoyen du PLF 2023 (page 34):

<https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf> - Le profil de maturité de la dette : disponible dans le rapport sur la dette qui accompagne le PLF2023 (page 29) : [https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) - Une projection sur 10 ans (2022-2031) du service de la dette extérieure publique : disponible dans le rapport sur la dette qui accompagne le PLF2023 (page 47)

:[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) Le bulletin statistique trimestriel de la dette extérieure publique publié le 30/09/2022 sur le site du MEF présente aussi une projection des charges de la dette en intérêt et en principal (page 3) sur la période 2023-2029 : [http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE\\_JUIN\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE_JUIN_FR.pdf)

**IBP Comment**

Le commentaire de l'examinateur gouvernemental est bien noté. Les chiffres cités pages 29 et 47 du Rapport sur la dette sont sur la base de l'encours constaté fin de l'exercice 2021. Le Budget citoyen et le Bulletin statistique trimestriel, quant à eux, ne font pas partie du paquet du PLF 2023. La réponse existante de "d" est conservée.

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

**Answer:**

None of the above

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)

**Comment:**

Aucune réponse ne sera choisie pour cette question car les informations demandées concernent les années antérieures à l'année demandée; nous n'avons pas pu trouver les informations sur la composition de la dette publique pour l'année budgétaire 2023.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

**Opinion:**

**Comments:** '- L'encours de la dette extérieure et intérieure en 2023 : disponibles au niveau du Budget citoyen du PLF 2023 (page 34): <https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf> - Le profil de maturité de la dette : disponible dans le rapport sur la dette qui accompagne le PLF2023 (page 29) : [https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) - Une projection sur 10 ans (2022-2031) du service de la dette extérieure publique : disponible dans le rapport sur la dette qui accompagne le PLF2023 (page 47) : [https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) - Une projection des charges de la dette en intérêt et en principal sur la période 2023-2029 : disponible dans Le bulletin statistique trimestriel de la dette extérieure publique (page 3) : [http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE\\_JUIN\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE_JUIN_FR.pdf)

**IBP Comment**

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

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

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

**GUIDELINES:**

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

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

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

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

**Comment:**

Croissance du PIB réel : page 118

Informations supplémentaires : Annexes statistiques aux pages 127-131

Il manque les taux d'intérêt

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** ' PIB réel, taux de change, demande étrangère, cours des matières premières, production céréalière et plusieurs autres variables : disponibles au niveau du rapport économique et financier pour l'année budgétaire 2023 (voir la partie portant sur le contexte macro-économique du Projet de Loi de Finances 2023, (pages 116 à 118) et annexes (pages 127-131) : [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) - Le taux de croissance du PIB, la production céréalière, le cours moyen du gaz butane et le déficit budgétaire prévisionnel : présentés dans la note de présentation du projet de loi de finances 2023 (page 3) :[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) - Le taux d'inflation : mentionné au niveau du discours de madame la ministre de l'économie et des finances du 20/10/2022 à l'occasion de la présentation du PLF 2023 (page 24): <https://www.finances.gov.ma/Publication/db/2023/Discours-MeLMParlementPLF2023.pdf>

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

**Answer:**

Real GDP growth

Information beyond the core elements (please specify)

Inflation rate

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

**Comment:**

Croissance du PIB réel : page 118

Informations supplémentaires : Annexes statistiques aux pages 127-131

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The inflation rates are published for 2023 and the medium-term in the report: Document de programmation budgétaire triennale globale 2023-2025 P7

<https://www.finances.gov.ma/Publication/db/2023/document%20de%20programmation%20budg%C3%A9taire%20triennale%20globale%202023-2025.pdf>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** -Taux d'inflation : page 24 du discours de madame la ministre de l'économie et des finances du 20/10/2022 à l'occasion de la présentation du PLF 2023 : <https://www.finances.gov.ma/Publication/db/2023/Discours-MeLMParlementPLF2023.pdf> -PIB réel : pages 118 et 127 du rapport économique et financier et page 3 de la note de présentation -Composantes de la demande intérieure (consommation finale, FBCF et échanges extérieurs):pages 118 et 127 du rapport économique et financier - Production céréalière : page 117 du rapport économique et financier et page 3 de la note de présentation - Taux de change : page 117 du rapport économique et financier - Demande étrangère : page 117 du rapport économique et financier - Cours des matières premières : page 116 du rapport économique et financier et page 3 de la note de présentation - Déficit prévisionnel : page 126 du rapport économique et financier et page 3 de la note de présentation - Autres informations supplémentaires : annexes du rapport économique et financier pages 100-103 [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) :[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. À la lumière des informations contenues à la page 7 du document, la réponse est révisée de « Real GDP growth, Information beyond the core elements (please specify) » à « Real GDP growth, Inflation rate, Information beyond the core elements (please specify) ».

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

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

GUIDELINES:

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

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

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

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

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).
- The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Aucune analyse de sensibilité

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

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

**Comments:** Le tableau d'équilibre du corps du PLF 2023 (page 38) donne la présentation juridique des ressources affectées au Budget général, aux SEGMA et aux CST ainsi que les plafonds de charges et l'équilibre général qui en résulte : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) Ces informations sont vulgarisées et argumentées au niveau du rapport économique et financier pour l'année budgétaire 2023 qui présente de nombreuses informations concernant le cadrage macroéconomique et les impacts des hypothèses sur les agrégats (voir la partie portant sur le contexte macro-économique du Projet de Loi de Finances 2023 pages de 116 à 118 et de 123 à 126) : [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) Les mesures de rationalisation permettant de contenir le déficit budgétaire prévisionnel sont aussi présentées au niveau du discours de madame la ministre de l'économie et des finances du 20/10/2022 à l'occasion de la présentation du PLF 2023 et de la note de présentation du PLF2023 (pages 135-137) : <https://www.finances.gov.ma/Publication/db/2023/Discours-MeLMParlementPLF2023.pdf> [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) Les nouvelles mesures proposées sont présentées en détail dans la note de présentation du PLF 2023 (pages 142 à 167) : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

#### IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Le tableau d'équilibre du corps du PLF ne présente pas l'impact des différentes hypothèses d'inflation, de croissance du PIB réel ou de taux d'intérêt sur les dépenses, les revenus ou la dette. Les pages 116-118 et 123-126 du Rapport économique et financier présentent les perspectives macroéconomiques du Maroc pour le reste de 2022 et l'exercice 2023, mais pas l'impact des \*différents\* scénarios de taux d'inflation, de croissance du PIB réel et de taux d'intérêt sur les dépenses, les revenus et la dette. Les mesures de rationalisation permettant de contenir le déficit budgétaire et les politiques nouvellement proposées pour l'exercice 2023 ne concernent pas non plus les analyses de sensibilité telles que définies dans les lignes directrices de Q16. La réponse existante de "d" est conservée.

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

#### GUIDELINES:

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

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

#### Answer:

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

#### Source:

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

#### Comment:

des nouvelles propositions politiques ( Le programme "FORSA" pour l'encouragement de l'entrepreneuriat ) , affectent les dépenses.

#### Peer Reviewer

**Opinion:** Agree

**Comments:** New policy proposals that affect expenditures are presented, but the fiscal impact is not always shown.

#### Government Reviewer

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Le coût des nouvelles propositions de dépenses est illustré à travers la lettre de cadrage du PLF 2023 le discours de madame la ministre de l'économie et des finances du 20/10/2022 à l'occasion de la présentation du PLF 2023 et de la note de présentation du PLF2023 :

<https://www.finances.gov.ma/Publication/db/2023/Discours-MeLMParlementPLF2023.pdf> L'impact des nouvelles propositions sur les dépenses figure aussi au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal (pages 26 à 28):



<http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf> L'impact des différentes stratégies sectorielles sur les dépenses figure également au niveau de la note de présentation du PLF 2023 :[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

#### IBP Comment

Les commentaires des examinateurs externes sont bien notés. Concernant le discours de la Ministre de l'économie et des finances, on devrait également être en mesure de voir certaines de ces politiques reflétées dans les chiffres des dépenses pour des programmes spécifiques et mis en évidence en tant que nouvelles propositions en dehors des discours. Les nouvelles propositions des pages 26 à 28 du rapport d'exécution ne sont pas toutes associées à des estimations de dépenses, ou font référence à des exercices fiscaux autres que 2023. Enfin, comme le notent le chercheur et le pair examinateur, l'impact budgétaire de toutes les nouvelles propositions politiques n'est pas présenté dans la note de présentation, la réponse existante « c » est conservée afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués.

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

##### GUIDELINES:

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

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

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

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

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

##### Answer:

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

##### Source:

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

##### Comment:

à partir de la page 142

#### Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Please check the project of the law where new policy proposals are shown. Corps du projet de la Loi de Finances 2023: P4-34

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Les nouvelles mesures fiscales, douanières et budgétaires (pages 142 à 161) sont présentées dans la note de présentation du PLF2023 : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) Aussi, le rapport économique et financier pour l'année budgétaire 2023 présente les prévisions des recettes qui prennent en considération les changements attendus des revenus pour l'année 2023, tout en les justifiant (pages 123 à 125) : [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. Les pages 4 à 34 du corps du PLF fournissent une présentation détaillée des nouvelles politiques en matière de revenus, mais sans leur impact projeté sur les recettes pour l'exercice 2023. Les pages 142 à 161 de la note de présentation ne fournissent pas d'informations sur la manière dont ces nouvelles mesures fiscales affectent réellement les revenus projetés. Les pages 123 à 125 du rapport économique et financier décrivent les changements attendus des revenus pour l'exercice 2023 par rapport à l'exercice 2022, mais n'expliquent pas quelle partie de ces changements est liée à de nouvelles propositions politiques spécifiques. La réponse est donc révisée de « c » à « d ».

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Les dépenses de l'année 2020 sont présentées selon la classification économique et administrative - voir pages 16 à 24, et les Annexes 1-2

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La classification économique et administrative des dépenses pour l'année 2022 est disponible au niveau de la note de présentation du PLF 2023 (pages 16 à 24) [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) La classification économique des dépenses pour l'année 2022 est également disponible au niveau du rapport économique et financier (page 125-126-130) [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) et aussi au niveau du Rapport d'Exécution Budgétaire et de Cadre Macroéconomique Triennal du PLF 2023 (page 13 à 15) mis en ligne sur le site web du MEF le 07 septembre 2022 : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

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

**budget year (BY-1)?**

**GUIDELINES:**

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

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Les dépenses par programme sont présentées seulement dans les morasses budgétaires

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

**Comments:** P.36- P.39 of the mentioned report are showing some information related to spending on programs in FY2022 (BY-1)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

**Comments:** Les dépenses par programme pour l'année 2022 sont présentées au niveau de la note sur la répartition régionale de l'investissement qui accompagne le PLF 2023 : [https://www.finances.gov.ma/Publication/db/2023/14-Note-Repartition-Regionale-investissement\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/14-Note-Repartition-Regionale-investissement_Fr.pdf)

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. Aux fins de la Q20, les lignes directrices notent que « les chercheurs doivent comprendre que le terme « programme » désigne tout niveau de détail inférieur à une unité administrative, comme un ministère ou un département. ». Afin de garantir l'application cohérente de la méthodologie d'enquête dans tous les pays évalués, la réponse existante de « d » est conservée.

**21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?**

**GUIDELINES:**

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:****Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

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

**Comments:** L'actualisation des prévisions de clôture de l'année 2022 en termes de dépenses est présentée au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page 13 à 15) mis en ligne sur le site web du MEF le 07 septembre 2022 : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. À la lumière des informations contenues dans le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023, la réponse est révisée de « b » à « a ».

**22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

**Answer:**

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Voir pages 16 à 23 (classification économique)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** Les dépenses selon une classification économique pour l'année AB-2 (2021) sont présentées au niveau de la note de présentation (page 16 à 24) et du rapport économique et financier du PLF 2023 (page 130) et aussi au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page 13 à 15) : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)  
[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)  
<http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

**Answer:**

Economic classification

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** Classification économique : Note de présentation (page 16 à 24) et rapport économique et financier du PLF 2023 (page 130) et Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page 13 à 15) :

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

d. No, expenditures are not presented by program for BY-2 and prior years.

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

**Comments:** Les dépenses par programme sont présentées au niveau de la note sur la répartition régionale de l'investissement qui accompagne le PLF 2023 : [https://www.finances.gov.ma/Publication/db/2023/14-Note-Repartition-Regionale-investissement\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/14-Note-Repartition-Regionale-investissement_Fr.pdf) Les dépenses des SEGMA par domaine sont aussi présentées sur une période de 5 années (2016-2021) précédant l'année budgétaire au niveau du rapport SEGMA du PLF 2023 (voir annexe 1 pages 51-71) : [https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA_Fr.pdf) Les dépenses effectuées dans le cadre des CST par catégorie de programme sont également présentées sur la période 2019-2021 dans le rapport des CST accompagnant le PLF2023 : [https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf)

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. La plupart des projets d'investissement régionaux présentés dans la Répartition régionale de l'investissement ne sont chiffrés que pour l'exercice 2023 ou à fin juin 2022. Dans l'Annexe 1 du rapport SEGMA, tous les Services des différents secteurs (santé, etc.) sont regroupés (voir par exemple pages 53, 60) pour la présentation des dépenses et des recettes, ce qui ne constitue pas des programmes au sens des orientations de la Question 23. Pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués, la réponse existante de « d » est maintenue.

**24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?**

**GUIDELINES:**

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

**Comment:**

Voir page 130

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les dépenses reflétant les résultats réels de l'année la plus proche sont celles de 2021 (AB-2) : Note de présentation (page 16 à 24) et rapport économique et financier du PLF 2023 (page 130) et Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page 13 à 15) : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)  
[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)  
<http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?**

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Les catégories de recettes pour l'année 2022 sont présentées au niveau de la note de présentation du projet de loi de finances 2023 ; page 25 à 28

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les catégories de recettes pour l'année 2022 sont présentées au niveau de la note de présentation du projet de loi de finances 2023 ; page 25 à 28: [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) et aussi au niveau du rapport économique et financier, page 130 [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) et aussi au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page 13 à 15) mis en ligne sur le site web du MEF le 07 septembre 2022 (pages 11-12 et 15-16): <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Les catégories de recettes pour l'année 2022 sont présentées au niveau de la note de présentation du projet de loi de finances 2023 ; page 25 à 28

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Je crois que c'est plutôt dans le rapport économique et financier P. 130.

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les différentes sources de revenus fiscaux sont individuellement identifiées pour l'année 2022. En effet, la note de présentation (page 25 à 28), le rapport économique et financier du PLF 2023 (page 130), et le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (pages 11-12 et 15-16) donnent une ventilation des recettes fiscales relatives à l'année budgétaire concernée et l'année 2022 par type d'impôt: [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

b. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** L'actualisation des prévisions de clôture de l'année 2022 en terme de recettes est présentée au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (pages 11-12 et 15-16) mis en ligne sur le site web du MEF le 07 septembre 2022 :

<http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**IBP Comment**

Le document cité par l'examineur gouvernemental est publié plus d'un mois avant la publication du PLF et est considéré par l'examineur comme étant le PBS et le MYR à la fois (voir la section 1 de l'enquête). La réponse existante de "b" est conservée.

**28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

**Comment:**

La proposition de budget de l'exécutif présente des estimations de recettes par catégorie à la page 130 du rapport économique et financier

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les estimations des recettes par catégorie au titre de l'exercice 2021 et années antérieures sont présentées au niveau du rapport économique et financier du PLF 2023 (page 130) : [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)



29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)  
à la page 130 du rapport économique et financier

**Comment:**

à la page 130 du rapport économique et financier

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les recettes fiscales et non fiscales sont individuellement identifiées pour l'année 2021 et les années antérieures. Le rapport économique et financier accompagnant le PLF 2023 donne une ventilation des recettes fiscales et non fiscales et ce par type d'impôt (IS,IR,TVA, ect...), (page 130) : [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

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

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

**Comment:**

à la page 130 du rapport économique et financier

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les recettes reflétant les résultats réels de l'année la plus proche sont celles de 2021 (AB-2) : Rapport économique et financier du PLF 2023 (page 130) et Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page11-12 et 15-16)  
:[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)  
<http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)

**Comment:**

informations sur les emprunts et la dette de l'État concernent :  
L'encours total de la dette extérieure est présente jusqu'à la fin de l'exercice 2021 ( BY-2) Page 38;  
Les paiements d'intérêts sur la dette intérieure PageS: 50/51 ;  
Le profil d'échéance de la dette page 42 ;

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, information related to government debt is not presented.

**Comments:** In the mentioned debt report, the core information is published but only for the first semester of BY-1 and not at the end of BY-1 (statistical annexes), as required.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for government debt.

**Comments:** Les estimations liées aux emprunts ou à la dette publiques pour l'année AB-1 (2022) sont bien présentées au niveau du PLF 2023 et documents budgétaires annexes; à savoir : - Les dépenses en intérêts en 2022 : ventilées en charges de la dette intérieure et extérieure et disponibles au niveau de la note de présentation du PLF 2023 (page 23); [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) et au niveau du rapport économique et financier page 130 : [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) et aussi au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page13 et 17) :

<http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf> et du rapport sur la dette publique qui accompagne le PLF 2023 (page 63-70) :[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) - Le besoin de financement en 2022 : disponibles dans la Note de présentation du PLF 2023 (page 15) :[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) - Les recettes d'emprunt au titre de l'exercice budgétaire 2022 pour le compte du Trésor: disponibles au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page 17) : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf> - Les flux nets sur emprunts intérieurs et extérieurs du Trésor : disponibles au niveau du rapport sur la dette publique qui accompagne le PLF 2023 (page 63-70) :[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) - L'encours de la dette extérieure et intérieure en 2022 : disponibles au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page 17) : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf> et au niveau du rapport sur la dette publique qui accompagne le PLF 2023 (page 63-70) :[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) - Les indicateurs de coût et de risque de la dette du Trésor ainsi que la structure par maturité de la dette, par devise et par type de taux d'intérêt pour l'année 2022 : disponibles au niveau du rapport sur la dette publique qui accompagne le PLF 2023 (page 63-70) :[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) et du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page 18) <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

#### IBP Comment

Les commentaires des examinateurs externes sont bien notés. Les estimations sur l'encours de la dette extérieure et intérieure et les indicateurs de coûts et de risque de la dette du Trésor ainsi que la structure par maturité de la dette, par devise et par type de taux d'intérêt dans le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal et le Rapport sur la dette publique sont tous deux présentés à fin juin 2022, plutôt que pour l'ensemble de l'exercice 2022. La réponse existante "c" est conservée.

**32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?**

#### GUIDELINES:

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

#### Answer:

a. Two years prior to the budget year (BY-2).

#### Source:

[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)

#### Comment:

l'année la plus récente pour laquelle les chiffres de la dette reflètent des résultats réels est 2021 (à partir de la page 66)

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

**Comments:** Le rapport sur la dette publique qui accompagne le PLF 2023 présente les données réelles détaillées sur la dette publique relatives aux années 2021 et années antérieures :[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf) En plus le rapport Economique et Financier 2023 présente des informations réelles sur le service de la dette pour les années 2021 et années antérieures annexe page 130: [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

*GUIDELINES:*

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

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

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le corps du Projet de Loi de Finances 2023 présente l'ensemble des recettes et les dépenses des comptes spéciaux du Trésor et des Services de l'Etat gérés de manière autonome :[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) Le rapport sur les CST et le rapport sur les SEGMA qui accompagnent le PLF 2023, donnent des informations relatives aux ressources, aux dépenses et aux financements de ces entités : [https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf)

**34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?**

**GUIDELINES:**

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

**Answer:**

a. Yes, central government finances are presented on a consolidated basis.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

Voir page de la page 14 à la page 28 de la note de présentation du PLF 2023

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le corps du Projet de Loi de Finances 2023 présente le budget de l'Etat (Budget Général, Comptes Spéciaux du Trésor et Services de l'Etat Gérés de Manière Autonome) de manière consolidée dans un tableau d'équilibre des ressources et des charges de l'Etat, page 38 : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) La note de présentation au titre de l'année 2023 présente également le budget de l'Etat selon une base consolidée (page 14), ainsi que le montant consolidé des investissements publics et ce, par composantes (CST, Collectivités Territoriales et SEGMA) voir page 28 de la note : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) En plus, le rapport sur le secteur des Etablissements et Entreprises publics, présente une consolidation des investissements des Etablissements et Entreprises Publics par secteur (page 130-131) : [https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablissements-entreprises%20publics\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablissements-entreprises%20publics_Fr.pdf)

**35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?**

**GUIDELINES:**

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is

important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of intergovernmental transfers are presented.

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Des estimations de l'ensemble des transferts intergouvernementaux pour l'année 2023 sont présentés au niveau du corps du Projet de Loi de Finances 2023 [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) et de la note de présentation au titre de l'année 2023 (dépenses allouées au "Fonds spécial relatif au produit des parts d'impôts affectées aux régions", annexe 3, page 99) [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) Le rapport sur le secteur des Etablissements et Entreprises Publics (EEP) présente aussi la contribution des EEP en 2023 dans le budget général de l'Etat selon un mode narratif, page 34 : [https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablissements-entreprises%20publics\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablissements-entreprises%20publics_Fr.pdf)

**36. Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of budget policies on different groups of citizens, for at least the budget year?**

**GUIDELINES:**

Question 36 asks about “alternative displays” of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, “How Transparent are Governments When it Comes to Their Budget’s Impact on Poverty and Inequality?”

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK’s 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))

- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.*

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/09-Rapport-Genre\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/09-Rapport-Genre_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/14-Note-Repartition-Regionale-investissement\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/14-Note-Repartition-Regionale-investissement_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Many reports were published accompanying the executive budget proposal, please specify which report are you referring to in addition to the gender and the distribution of investments.

**Government Reviewer**

**Opinion:** Agree

**Comments:** 'Le rapport sur le budget axé sur les résultats tenant compte de l'aspect genre présente une évaluation de l'ensemble des programmes et projets intégrant la dimension genre mis en œuvre par les Départements Ministériels, ainsi que l'analyse d'un ensemble d'indicateurs de résultats renseignant sur le niveau de réalisation des droits civils, politiques, économiques, sociaux et environnementaux :

[https://www.finances.gov.ma/Publication/db/2023/09-Rapport-Genre\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/09-Rapport-Genre_Fr.pdf) 'Le rapport sur la répartition régionale de l'investissement présente l'impact des différents programmes mis en place pour réduire les disparités sociales et territoriales :

[https://www.finances.gov.ma/Publication/db/2023/14-Note-Repartition-Regionale-investissement\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/14-Note-Repartition-Regionale-investissement_Fr.pdf) 'Le rapport sur les CST accompagnant le PLF 2023, illustre l'impact financier des politiques publiques sur certains groupes de citoyens, notamment les ruraux, les habitants des régions de montagne, les veuves, les élèves issus des milieux défavorisés, les ramedistes, les sinistrés, la population vulnérable (INDH) notamment les femmes. A titre d'illustration, pour l'année 2023, la répartition des programmes de l'INDH (page 27), les versements effectués dans le cadre du fonds d'assainissement liquide et d'épuration des eaux usées et leur réutilisation (page 75), du fonds de lutte contre les effets des catastrophes naturelles (page 80), du fonds de développement énergétique (page 80) et du fond d'entraide familiale (page 39)

[https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf) 'Le PLF2023 a consacré 200 postes budgétaires pour les personnes en situation d'handicap : Corps de la loi de finances 2023 (page 35): [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:**

**Answer:**

Impacts of budget policies by income

Impacts of budget policies by gender

Impacts of budget policies by geographic region

Other alternative displays of expenditure (please specify)

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/09-Rapport-Genre\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/09-Rapport-Genre_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/14-Note-Repatriation-Regionale-investissement\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/14-Note-Repatriation-Regionale-investissement_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** '-Impacts des politiques économiques basés sur le genre : [https://www.finances.gov.ma/Publication/db/2023/09-Rapport-Genre\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/09-Rapport-Genre_Fr.pdf) '- Impacts des politiques économiques basés sur le revenu : [https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf) '- Impacts des politiques budgétaires selon la région géographique : [https://www.finances.gov.ma/Publication/db/2023/14-Note-Repatriation-Regionale-investissement\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/14-Note-Repatriation-Regionale-investissement_Fr.pdf) '-Postes budgétaires réservés aux personnes en situation d'handicap : [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?**

*GUIDELINES:*

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablisements-entreprises%20publics\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablisements-entreprises%20publics_Fr.pdf)

**Comment:**

voir la page 30

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le rapport sur le secteur des Etablissements et Entreprises Publics 2023 présente les transferts de l'Etat vers les EEP selon un lode narratif, page 29-33 : [https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablisements-entreprises%20publics\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablisements-entreprises%20publics_Fr.pdf)



38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/11-Rapport-Compensation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/11-Rapport-Compensation_Fr.pdf)

**Comment:**

Voir pages 26-45 du Rapport sur la Compensation

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

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

**Comments:** En ce qui concerne le système des finances publiques du Maroc, le montant des activités quasi-budgétaires des entités financières et non financières est limité. Les activités quasi-budgétaires les plus apparentes sont décrites en détail dans le projet de budget, il s'agit : 1. Des charges de la compensation des produits de base et dont le détail figure dans le rapport sur la compensation (page 26-45) [https://www.finances.gov.ma/Publication/db/2023/11-Rapport-Compensation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/11-Rapport-Compensation_Fr.pdf) 2. Des charges liées à la prise en charge des mesures d'accompagnement liées au versement de l'aide directe exceptionnelle au secteur du transport routier au niveau de la Note sur les Dépenses relatives aux Charges Communes 2023 (page 4) : [https://www.finances.gov.ma/Publication/db/2023/12-Note-Charges-Communes\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/12-Note-Charges-Communes_Fr.pdf) 3. Des activités à la charge des entreprises de télécommunications (e.g., extension du réseau dans les zones rurales) qui sont financées par un prélèvement sur les usagers géré par un compte spécial du trésor qui s'appelle Fonds de service universel de télécommunications et dont les ressources et les dépenses

sont retracées dans le PLF 2023 (page 70) et dans le rapport sur les comptes spéciaux du trésor (page 69-70):  
[https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf)

#### IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Les informations contenues aux pages 26-45 du Rapport sur la compensation se concentrent presque entièrement sur 2022 et les années précédentes, avec seulement une brève note sur l'exercice 2023 fournie à la page 45 ("Crédits programmés au titre du Projet de Loi de Finances 2023"). La page 4 de la Note sur les Dépenses relatives aux Charges Communes 2023, quant à elle, ne concerne que les exercices 2021 et 2022. De plus, les pages du rapport sur les CST se concentrent principalement sur les années 2022 et antérieures. Pendant ce temps, la charge des entreprises de télécommunications s'applique davantage aux revenus affectés évalués à la question 46. La réponse existante de "c" est maintenue.

### 39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

#### GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

#### Answer:

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

#### Source:

[https://www.finances.gov.ma/Publication/db/2023/11-Rapport-Compensation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/11-Rapport-Compensation_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablisements-entreprises%20publics\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablisements-entreprises%20publics_Fr.pdf)

#### Comment:

Le rapport sur les EEP, accompagnant le Projet de Loi de Finances 2023, présente le montant du capital social et le pourcentage de participation de l'état

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

**Comments:** Le portefeuille public est composé exclusivement des Etablissements et Entreprises Publics et de leurs filiales ainsi que les participations dans certaines entreprises privées à caractère stratégique. La composition du portefeuille public et sa répartition sont disponibles au niveau du rapport sur les Etablissements et Entreprises Publics 2023 (page 13-16). Ses performances en termes d'indicateurs économiques et financiers ainsi que la participation de l'Etat sont également présentés : [https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablisements-entreprises%20publics\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablisements-entreprises%20publics_Fr.pdf) Le rapport sur les Comptes Spéciaux du Trésor 2023 présente certaines informations sur les avoirs

financiers notamment au niveau des comptes d'opérations monétaires (page 14-15) et au niveau du compte Masse des services financiers (pages 50)  
: [https://www.finances.gov.ma/Docs/db/2019/cst\\_fr.pdf](https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf)

**40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?**

**(The core information must include a listing of the assets by category.)**

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

*Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.*

**Answer:**

d. No, information related to nonfinancial assets is not presented.

**Source:**

**Comment:**

Aucune information sur les actifs non financiers

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information is presented, but it excludes some nonfinancial assets.

**Comments:** Please check the following report, and if this is relevant: Rapport sur le foncier public mobilisé pour l'investissement, [https://www.finances.gov.ma/Publication/db/2023/13-Rapport-foncierPublic\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/13-Rapport-foncierPublic_Fr.pdf)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information is presented, but it excludes some nonfinancial assets.

**Comments:** L'Etat dispose d'un registre des immobilisations corporelles qu'il détient et recueille des informations partielles sur leur utilisation et leur âge. Le rapport sur le foncier public mobilisé pour l'investissement qui accompagne le PLF 2023 donne le bilan de la mobilisation pour investissement du patrimoine foncier de l'Etat au titre de l'exercice 2021 et le 1er semestre 2022 : [https://www.finances.gov.ma/Publication/db/2023/13-Rapport-foncierPublic\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/13-Rapport-foncierPublic_Fr.pdf)

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. Etant donné que le Rapport sur le Foncier Public Mobilise pour l'Investissement donne des informations pour les exercices 2021 et 2022 plutôt que pour l'exercice budgétaire en cours du PLF 2023, la réponse existante de « d » est maintenue.

**41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

**Answer:**

d. No, estimates of expenditure arrears are not presented.

**Source:**

**Comment:**

aucune information sur les arriérés de dépenses

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Le rapport sur la compensation qui accompagne le PLF 2023 distingue entre la charge annuelle de la compensation et les émissions des dépenses de compensation, dont la différence peut constituer des arriérés selon les cas : [https://www.finances.gov.ma/Publication/db/2023/11-Rapport-Compensation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/11-Rapport-Compensation_Fr.pdf)

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Seules des informations très limitées sont fournies sur l'exercice 2023 dans le Rapport de compensation, avec une phrase sur les Crédits programmés au titre du PLF 2023 en bas de page 45. La réponse existante de "d" est maintenue.

**42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?**

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

**Answer:**

d. No, information related to contingent liabilities is not presented.

**Source:**

**Comment:**

aucune information sur les passifs contingents

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

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

**Comments:** Le gouvernement marocain accorde une panoplie de garanties pour veiller au bon fonctionnement des politiques publiques qui s'inscrivent dans le cadre de son programme gouvernemental. Il s'agit en particulier des passifs contingents sous forme de comptes spéciaux du Trésor. Le rapport sur les Comptes Spéciaux du Trésor 2023 détaille les objectifs desdits comptes ainsi que les dépenses y afférentes :

[https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf) En ce qui concerne la dette des Etablissements et entreprises publics garantie par l'Etat, elle est présentée, par bénéficiaire, au niveau du rapport de la dette du PLF 2023 (page 48-49) :

[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. La section sur les ressources des CST aux pages 5-15 du rapport sur les CST ne fournit des informations que jusqu'à l'exercice 2021, à l'exception de « Recouvrement des prêts programmés en 2022 et 2023 » à la page 12 et « Exécution des dépenses imputées sur les comptes d'adhésion aux organismes internationaux » à la page 14. Le PDF du rapport lui-même n'est pas consultable, et les numéros de page pertinents n'ont pas été fournis par l'examineur. En outre, pages 48-49 du Rapport sur la dette publique ne traite que des chiffres de la fin de 2021 plutôt que de l'année budgétaire 2023. La réponse existante de « d » est maintenue.

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the

fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)

**Comment:**

page 27 et tableau 5 page 29, cependant il n'y a pas de rapport sur la soutenabilité de la dette publique joint à la documentation budgétaire. Le rapport sur la dette n'analyse pas la viabilité de la dette à long terme.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** Le rapport sur la dette du PLF2023 présente au niveau de la page 29 des informations sur la maturité de la dette allant jusqu'à 30 ans et aussi sur la gestion active de la dette (page 50-53), et au niveau de la page 47 une projection sur 10 ans du service de la dette extérieure publique : [https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

Voir pages 25-28 de la note de présentation du PLF 2023

Voir pages 37 et 53 du corps du PLF 2023

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The reports include also in P.47 projections for the public external debt service for a period of 10 years. In page 35-37, the report discusses main risks.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

**Comments:** Les estimations des sources des donateurs sont présentées d'une manière agrégée au niveau de la note de présentation du PLF 2023 (page 25-26) [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) et dans le corps du PLF 2023 (pages 38, 46) [:https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) Elles sont présentées aussi dans les tableaux (page 70 et 100) du corps du PLF 2023 : Dépenses des comptes spéciaux du Trésor, compte spécial des dons des pays du conseil de coopération du Golfe: [https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) En plus, le rapport sur la dette présente des informations sur les organismes financiers internationaux et la structure par créancier (page 39-40) : [https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)

**IBP Comment**

Le commentaire de l'examinateur gouvernemental est bien noté. Étant donné que les informations sur les dons fournies dans les pages citées sont très générales et non désagrégées (à l'exception des dons des pays du CCG), ou qu'elles ne concernent que l'exercice 2021 (dans le cas du Rapport sur la dette publique) la réponse existante « c » est maintenue afin de garantir l'application cohérente de la méthodologie de l'OBS dans tous les pays évalués.

**45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?**

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and

- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

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

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/07-Rapportdepenses-fiscales\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/07-Rapportdepenses-fiscales_Fr.pdf)

**Comment:**

le rapport ne contient aucune information sur l'année 2023

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** I agree with the researcher that the report does not cover 2023, but it includes detailed information on tax expenditures until 2022. The project of law includes also proposed changes in tax laws that are related to tax expenditures..

**Government Reviewer**

**Opinion:** Agree

**Comments:** Un rapport relatif aux dépenses fiscales présente pour les années budgétaires 2021 et 2022 une analyse détaillée de ces dépenses par type d'impôt (tableau 2), par type de dérogation (tableau 3), par secteur d'activité (tableau 4), par type de bénéficiaires (tableau 5), par objectif (tableau 6) et par vocation (tableau 7). Il donne aussi les dépenses fiscales supprimées (tableau 8)

:[https://www.finances.gov.ma/Publication/db/2023/07-Rapportdepenses-fiscales\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/07-Rapportdepenses-fiscales_Fr.pdf)

**IBP Comment**

Le commentaire du pair examinateur est bien noté. Étant donné que les informations sur les dépenses fiscales pour l'année budgétaire (2023) ne sont pas présentées, la réponse existante de « d » est maintenue.

**46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?**

**GUIDELINES:**

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response*



applies if revenue is not earmarked or the practice is disallowed by law or regulation.

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf)

**Comment:**

Le Rapport sur les Comptes Spéciaux du Trésor contient quelques informations pour l'exercice 2023, mais la plupart des chiffres sont fournis pour les exercices précédents.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Les recettes affectées profitent aux collectivités territoriales et aux comptes d'affectation spéciale. Ces recettes affectées sont détaillées dans le tableau des recettes du corps du PLF2023, tableau III des Comptes Spéciaux du Trésor de la page 70 :

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf) et sont présentées plus en détail dans le rapport des Comptes Spéciaux du Trésor 2023 : [https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf) Les recettes affectées aux régions sont disponibles au niveau de l'article 9 et 10 du corps du PLF 2023 (page 30) et aussi au niveau des pages 70 et 99 :

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Certains fonds ne disposent pas d'estimations de ressources pour l'exercice 2023 dans le corps du PLF 2023 (par exemple, le Fonds spécial pour la promotion du système d'éducation et de formation et l'amélioration de sa qualité, le Fonds spécial de la zakat aux pages 70-71), et ces chiffres ne sont pas non plus fournis dans le Rapport sur les CST (qui se concentre principalement sur l'exercice 2022 et avant). La réponse existante de "c" est maintenue.

**47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?**

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is

presented.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf)

<https://www.finances.gov.ma/Publication/depf/2023/SynthesRapportEconomiqueLF2023.pdf>

**Comment:**

Le rapport économique et financier présente des informations sur la manière dont le budget proposé est lié aux objectifs politiques du gouvernement pour l'année budgétaire 2023 cependant les objectifs prioritaires sont synthétisés à partir de la page 118

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.

**Comments:** Par construction, le projet de la loi de finances résulte de la prise en charge de l'ensemble des objectifs politiques énoncés par le gouvernement pour l'année budgétaire. Les explications y afférentes sont fournies dans l'ensemble des 13 rapports annexes accompagnant le PLF pour illustrer les décisions prises en la matière, proposées pour l'approbation du Parlement (conformément à l'article 48 de la LOLF). D'une manière synthétisée, cette relation entre le budget et les objectifs politiques énoncés par le gouvernement est présentée dans la note d'orientation du PLF 2023, mise en ligne sur le site du MEF le 03/08/2022, qui illustre les priorités du projet de la loi et leur impact financier sur le cadrage budgétaire de l'année :

<https://www.finances.gov.ma/Publication/db/2022/%D9%85%D9%86%D8%B4%D9%88%D8%B1%20%D8%B1%D8%A6%D9%8A%D8%B3%20%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D8%A9%20%D8%A7%D9%84%D9%85%D8%AA%D8%B9%D9%84%D9%82%20%D8%A8%D8%A7%D8%B9%D8%AF%D8%A7%8%AF%20%D9%85%D8%B4%D8%B1%D9%88%D8%B9%20%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D9%85%D8%A7%D9%84%D9%8A%D8%A9%20%D8%E3%D9%86%D8%A9%202023.pdf> La note de présentation du projet de loi de finances 2023 (pages 31 à 141) et le rapport économique et financier 2023 (pages 118 à 123) déclinent les priorités du gouvernement et donnent une description détaillée selon une analyse narrative des politiques publiques engagées par secteur en liaison avec l'effort budgétaire y afférent. Ils présentent notamment les grands choix budgétaires et font état des principales réformes structurelles et sectorielles prévues ou poursuivies par le gouvernement au titre de l'année budgétaire 2023 : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) Ces informations sont également présentées au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page 25 à 36) <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf> Madame la ministre de l'économie et des finances a présenté également dans son discours du 20/10/2022 à l'occasion de la présentation du PLF 2023 devant le parlement la liaison entre le budget proposé et les objectifs politiques énoncés par le gouvernement pour l'année 2023 <https://www.finances.gov.ma/Publication/db/2023/Discours-MeLMParlementPLF2023.pdf>

**IBP Comment**

Les pages 31 à 141 de la Note de présentation du PLF ne quantifient pas l'impact budgétaire de toutes les politiques pour l'exercice 2023, et certains chiffres fournis concernent les résultats du programme observés au cours de l'année 2022. Les pages 118-123 du rapport économique et financier ne quantifient pas non plus l'impact budgétaire pour l'exercice 2023 de toutes les politiques proposées qui sont décrites dans cette section. C'est également le cas pour les pages 25 à 36 du Rapport d'exécution budgétaire et de Cadrage Macroéconomique Triennal. La réponse existante de "c" est maintenue.

**48. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?**

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.*

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf)

**Comment:**

à partir de la Page 5

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

**Comments:** Les objectifs fixés par le gouvernement dans le cadre du PLF 2023 ont une portée pluriannuelle et les mesures contenues dans le budget proposé sont liées à la réalisation des objectifs qui leur sont assignés. Conformément à la note d'orientation du PLF 2023 qui illustre les priorités du projet de la loi et les objectifs qui y sont liés sur une période pluriannuelle

<https://www.finances.gov.ma/Publication/db/2022/%D9%85%D9%86%D8%B4%D9%88%D8%B1%20%D8%B1%D8%A6%D9%8A%D8%B3%20%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D8%A9%20%D8%A7%D9%84%D9%85%D8%AA%D8%B9%D9%84%D9%82%20%D8%A8%D8%A7%D8%B9%D8%AF%D8%A7%8AF%20%D9%85%D8%B4%D8%B1%D9%88%D8%B9%20%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D9%85%D8%A7%D9%84%D9%8A%D8%A9%20%D8%3%D9%86%D8%A9%202023.pdf>, les objectifs ainsi que les actions envisagées pour leur réalisation, associés aux enveloppes budgétaires qui leur sont allouées sont détaillés dans la la note de présentation et le rapport économique et financier 2023

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) Ces informations sont également présentées au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal du PLF 2023 (page 25 à 36) <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf> Madame la ministre de l'économie et des finances a présenté également dans son discours du 20/10/2022 à l'occasion de la présentation du PLF 2023 devant le parlement la liaison entre le budget proposé et les objectifs politiques énoncés par le gouvernement sur une période pluriannuelle <https://www.finances.gov.ma/Publication/db/2023/Discours-MeLMParlementPLF2023.pdf>

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. La Note de présentation, le Rapport économique et financier et les pages 25 à 36 du Rapport d'exécution budgétaire et de cadrage macroéconomique ne contiennent que des informations limitées sur l'exercice 2025 et au-delà, tout comme le Rapport sur les CST cité par le chercheur. La réponse existante "c" est conservée.

**49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

**GUIDELINES:**

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

*Inputs* - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

*Outputs* - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

*Outcomes* - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

**Answer:**

d. No, nonfinancial data on inputs are not presented.

**Source:**

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** La note de présentation 2023, le rapport sur les Etablissements et Entreprises Publics 2023 et le rapport sur les Services de l'Etat Gérés de Manière Autonome 2023 présentent des informations non financière et certains programmes du Gouvernement pour au moins l'année budgétaire 2023 et les années antérieures: [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablissements-entreprises%20publics\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablissements-entreprises%20publics_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA_Fr.pdf) Les projets de performance des départements ministériels présentent aussi des données non financières et des indicateurs de performance : <https://www.finances.gov.ma/fr/Nos-metiers/Pages/Performance.aspx>

**Researcher Response**

Les (PDP) pour l'exercice 2023 ont été mis à disposition en ligne en mars 2023, ce qui était après que le Parlement ait approuvé le budget pour l'année 2023 et après la date limite de recherche pour (OBS) de l'année 2023, fixée au 31 décembre 2022. En conséquence, il est impossible de les prendre en considération

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Les PDP pour l'exercice 2023 ont été publiés en ligne en mars 2023, c'est-à-dire après l'approbation du budget 2023 par le Parlement et après la date limite de recherche pour l'OBS 2023, le 31 décembre 2022. En tant que tels, ils ne peuvent pas être pris en compte pour aux fins de Q49. La page citée par l'examineur ne contient que les PDP jusqu'en 2022 ; pour 2023, veuillez consulter : <https://lof.finances.gov.ma/fr/budget/pdp-2023?csr=3435363336225484617> En outre, les numéros de page pertinents des autres rapports ne sont pas fournis (par exemple, les informations non financières du Rapport SEGMA semblent faire principalement référence à 2022 et aux exercices antérieurs). La réponse existante de "d" est maintenue.

**50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

**GUIDELINES:**

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and

outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf)  
[https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA_Fr.pdf)

**Comment:**

Il existe certaines projections de résultats non-financiers pour l'exercice 2023 dans le rapport CST (voir page 80)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** La note de présentation 2023, le rapport sur les Comptes Spéciaux du Trésor 2023, le rapport sur les Services de l'Etat Gérés de Manière Autonome 2023 et le rapport sur les Etablissements et Entreprises Publics présentent certaines projections de résultats non-financiers pour l'exercice 2023 pour toutes les unités administratives et certains programmes du Gouvernement pour au moins l'année budgétaire 2023 et les années antérieures. [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/06-Rapport-CST_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablissements-entreprises%20publics\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/04-Rapport-etablissements-entreprises%20publics_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/05-Rapport-SEGMA_Fr.pdf) Les projets de performance des départements ministériels présentent aussi des données non financières et des indicateurs de performance : <https://www.finances.gov.ma/fr/Nos-metiers/Pages/Performance.aspx>

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

**Answer:**

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, performance targets are assigned to most nonfinancial data on results.

**Comments:** Les projets de performance des départements ministériels présentent des objectifs de performance attribués aux données non financières : <https://www.finances.gov.ma/fr/Nos-metiers/Pages/Performance.aspx>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Les PDP pour l'exercice 2023 ont été publiés en ligne en mars 2023, c'est-à-dire après l'approbation du budget 2023 par le Parlement et après la date limite de recherche pour l'OBS 2023, le 31 décembre 2022. En tant que tels, ils ne peuvent pas être pris en compte pour aux fins de Q51. La page citée par l'examineur ne contient que les PDP jusqu'en 2022 ; pour 2023, veuillez consulter : <https://lof.finances.gov.ma/fr/budget/pdp-2023?csrt=3435363336225484617> La réponse existante de "d" est maintenue.

**52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?**

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.*

**Answer:**

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**Comment:**

Pages 48 à 60e entre autres

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les politiques publiques engagées en faveur des populations pauvres sont bien détaillées au niveau de la note de présentation du PLF

2023 : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) et au niveau du rapport économique et financier 2023 qui présente aussi ces politiques d'une manière détaillée et selon un mode narratif : [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) Ces informations sont également présentées au niveau du Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal 2023 <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?**

**GUIDELINES:**

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

**Answer:**

a. Yes, a detailed timetable is released to the public.

**Source:**

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf)

**Comment:**

Voir les Articles 46 à 51

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** Le calendrier de préparation et d'adoption du projet de loi de finances est connu d'avance et bien décrit dans la loi organique relative à la loi de finances (article 49 de la loi organique relative à la loi de finances n° 130-13, et le décret d'application de cette loi organique :

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf) [http://lof.finances.gov.ma/sites/default/files/decret\\_ndeg\\_2-15-426\\_du\\_28\\_ramadan\\_1436\\_15\\_juillet\\_2015.pdf](http://lof.finances.gov.ma/sites/default/files/decret_ndeg_2-15-426_du_28_ramadan_1436_15_juillet_2015.pdf) La date limite pour l'élaboration des propositions budgétaires par les départements ministériels est

fixée par la note d'orientation du Chef de Gouvernement publiée sur le site web du MEF :

<https://www.finances.gov.ma/Publication/db/2022/%D9%85%D9%86%D8%B4%D9%88%D8%B1%20%D8%B1%D8%A6%D9%8A%D8%B3%20%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D8%A9%20%D8%A7%D9%84%D9%85%D8%AA%D8%B9%D9%84%D9%82%20%D8%A8%D8%A7%D8%B9%D8%AF%D8%A7%8AF%20%D9%85%D8%B4%D8%B1%D9%88%D8%B9%20%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D9%85%D8%A7%D9%84%D9%8A%D8%A9%20%D8%3%D9%86%D8%A9%202023.pdf> Par la suite, le MEF établit un calendrier de discussions budgétaires avec les départements ministériels.

<http://lof.finances.gov.ma/fr/lof-processus-de-loi>

**54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?**

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

**GUIDELINES:**

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic*

assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

**Answer:**

d. No, information related to the macroeconomic forecast is not presented.

**Source:**

**Comment:**

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

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

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

**Comments:** Le rapport préalable au budget, représenté par le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal, est élaboré et publié sur le site web du MEF en date du 07 septembre 2022, soit dans les délais exigés par l'OBI. En effet, comme c'est mentionné au niveau de la page 1 de ce rapport, ce document fusionne le rapport préalable au budget et la Revue du milieu d'année. Ce rapport présente les hypothèses macroéconomiques sur lesquelles reposent les projections économiques et budgétaires nationales (pages 2, 8, 9 et 36) :

<http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>. Il s'agit en particulier du taux de croissance du PIB, de la valeur ajoutée agricole et non agricole, des croissances sectorielles, du taux de change, de la demande étrangère, des cours des matières premières, de la production céréalière, des éléments de la demande et du déficit prévisionnel. Il présente également les projections macroéconomiques actualisées pour l'année 2022 avec une explication des écarts de prévisions par rapport aux niveaux approuvés de de la Loi de Finances, ainsi que les perspectives à moyen terme des principaux indicateurs macroéconomiques nationaux (2023-2025).

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse existante de "d" est conservée. Le seul des quatre éléments clés des prévisions macroéconomiques pour 2023 contenus dans le rapport cité est la croissance du PIB réel.

**55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?**

**(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)**

**GUIDELINES:**

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.



Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

**Answer:**

d. No, information related to the government’s expenditure policies and priorities is not presented.

**Source:**

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Le rapport préalable au budget, représenté par le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal, est élaboré et publié sur le site web du MEF en date du 07 septembre 2022, soit dans les délais exigés par l'OBI. En effet, comme c'est mentionné au niveau de la page 1 de ce rapport, ce document fusionne le rapport préalable au budget et la Revue du milieu d'année. Ce rapport présente des informations sur les orientations de la politique budgétaire et les priorités des dépenses publiques, notamment celles portant sur les secteurs sociaux (protection sociale, enseignement, santé, emploi, dialogue social) et sur les grandes réformes et stratégies sectorielles (page 25 à 35) : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>.

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse existante de "d" est conservée.

**56. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?**

**(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)**

**GUIDELINES:**

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information

beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

**Answer:**

d. No, information related to the government's revenue policies and priorities is not presented.

**Source:**

**Comment:**

Le Rapport Préalable au Budget n'est pas publié selon la méthodologie OBI, A cause des délais de publication

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

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

**Comments:** Le rapport préalable au budget, représenté par le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal, est élaboré et publié sur le site web du MEF en date du 07 septembre 2022, soit dans les délais exigés par l'OBI. En effet, comme c'est mentionné au niveau de la page 1 de ce rapport, ce document fusionne le rapport préalable au budget et la Revue du milieu d'année. Ce rapport décrit les politiques et les principales orientations budgétaires en termes de recettes en détaillant les sources de mobilisation de toutes les marges budgétaires possibles pour garantir la pérennité des réformes engagées et préserver les équilibres macroéconomiques et budgétaires (page 33-34) : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>.

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse existante de "d" est conservée. Les pages 33 et 34 se concentrent davantage sur les mesures visant à contenir les dépenses plutôt que sur les politiques et priorités spécifiques en matière de recettes.

**57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

**GUIDELINES:**

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

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

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

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

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

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the*

*Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

**Answer:**

d. No, none of the three estimates related to government borrowing and debt are not presented.

**Source:**

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le rapport préalable au budget, représenté par le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal, est élaboré et publié sur le site web du MEF en date du 07 septembre 2022, soit dans les délais exigés par l'OBI. En effet, comme c'est mentionné au niveau de la page 1 de ce rapport, ce document fusionne le rapport préalable au budget et la Revue du milieu d'année. Ce rapport présente les dépenses en intérêts de la dette et l'encours total de la dette à la fin de l'année 2022 (page 17). <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>.

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Veuillez consulter le commentaire « IBP Staff » à la question PBS-2 ; le Rapport préalable au budget est considéré comme non accessible au public et la réponse existante de "d" est conservée. La page 17 fournit des informations sur la dette à la fin de l'exercice 2022, plutôt que pour l'exercice 2023 comme demandé par Q57.

**58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?**

**GUIDELINES:**

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

**Comment:**

Le Rapport Préalable au Budget n'est pas publié selon la méthodologie OBI, A cause des délais de publication

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les estimations pluriannuelles des dépenses ne sont pas présentées au niveau du rapport préalable au budget

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

**Answer:**

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

**Source:**

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome1.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome1.pdf)

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome2.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome2.pdf)

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome3.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome3.pdf)

**Comment:**

Les morasses budgétaires présentent des estimations de dépenses selon les trois classifications de dépenses.

**Peer Reviewer**

**Opinion:**

**Comments:** Please specify where the functional classification was published. Couldn't find it in the mentioned three reports.

**Government Reviewer**

**Opinion:** Agree

**Comments:** La nomenclature des dépenses au Maroc comprend une classification administrative, une classification économique et une classification fonctionnelle. Les morasses budgétaires accompagnant le budget approuvé présentent des prévisions de dépenses selon les trois classifications exigées : [https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome1.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome1.pdf)

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome2.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome2.pdf)

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome3.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome3.pdf)

**IBP Comment**

Le commentaire du pair examinateur est bien noté. Comme les morasses ne présentent pas toutes les dépenses de 2023 sous des fonctions spécifiques (par exemple, santé, défense, éducation), la réponse est révisée de « a » à « b » pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**

Administrative classification

Economic classification

**Source:**

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome1.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome1.pdf)

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome2.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome2.pdf)

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome3.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome3.pdf)

Comment:

**Peer Reviewer**

**Opinion:**

**Comments:** Same comment.

**Government Reviewer**

**Opinion:** Agree

**Comments:** Classification administrative Classification économique Classification fonctionnelle

**IBP Comment**

Veillez voir le commentaire "IBP Staff" à la question 59. La réponse est révisée de "Administrative classification, Economic classification, Functional classification" à "Administrative classification, Economic classification."

**60. Does the Enacted Budget present expenditure estimates for individual programs?**

*GUIDELINES:*

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

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

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

**Answer:**

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

**Source:**

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome1.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome1.pdf)

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome2.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome2.pdf)

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome3.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome3.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les morasses budgétaires accompagnant le budget approuvé présentent des prévisions de l'ensemble des dépenses par programme:

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome1.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome1.pdf)

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome2.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome2.pdf)

[https://www.finances.gov.ma/Publication/db/2022/2023\\_Morasse\\_Tome3.pdf](https://www.finances.gov.ma/Publication/db/2022/2023_Morasse_Tome3.pdf)

**61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

**GUIDELINES:**

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

**Comment:**

Voir l'Article 40 à la page 2168

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les prévisions des recettes par catégorie sont présentées dans : -Le tableau A (article 40 ) page 2176 du corps de la loi de finances n°50-22 pour l'année 2023 : [https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf) -Le rapport économique et financier, page 130: [https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/03-Rapport-economique-financier_Fr.pdf) - La note de présentation, Tableau A : Évaluation globale des recettes, page 25 à 28 : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf)

**62. Does the Enacted Budget present individual sources of revenue?**

**GUIDELINES:**

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

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

**Answer:**

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

**Comment:**

page 2181 à 2213

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le budget approuvé présente des sources individuelles de recettes du budget général, des SEGMA et des CST au niveau du corps de la loi de finances n°50-22 pour l'année 2023 ( page 2181 à 2213) : [https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

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

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

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

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

**Answer:**

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

**Source:**

[https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf)

[https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi_Fr.pdf)

**Comment:**

tableau D P: 2221 présente les amortissements et les intérêts de la dette publique

Les intérêts et les amortissements de la dette ainsi que les nouveaux emprunts sont présentés dans le texte de la LF 2023

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Les trois estimations liées aux emprunts ou à la dette publiques sont présentes au niveau de la Loi de Finances 2023 comme suit: - Le montant net des nouveaux emprunts requis au cours de l'année budgétaire: est représenté par le besoin de financement : au niveau du tableau A page 2176 du corps de la loi de finances 2023 : [https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf) - Le paiement des intérêts sur la dette pour l'année budgétaire ainsi que les amortissements de la dette : au niveau de l'article 47, tableau D, page 2221 ainsi qu'au niveau de la note de présentation, page 23-24 [https://www.finances.gov.ma/Publication/db/2023/BO\\_7154-bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/BO_7154-bis_Fr.pdf) [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) - L'encours total de la dette à la fin de l'année budgétaire: au niveau du Budget Citoyen de la Loi de Finances 2023 page 49, mis en ligne sur le site du MEF le 30/12/2022, soit dans les délais exigés par l'OBI en termes de budget approuvé. <https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

**IBP Comment**

Étant donné que l'encours total de la dette n'est présentée que dans la version citoyenne de l'EB, la réponse existante « b » est maintenue.

#### 64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

##### GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

##### Answer:

a. The Citizens Budget provides information beyond the core elements.

##### Source:

<https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

##### Comment:

les prévisions macroéconomiques page 33  
les principales mesures fiscales et douanières page 34  
les prévisions de recettes du budget général page 42  
les prévisions de dépenses du budget général page 44  
les besoins de financement du Budget de l'Etat page 47

##### Peer Reviewer

Opinion: Agree

##### Government Reviewer

Opinion: Agree

Comments: Le Budget Citoyen présente l'intégralité des informations économiques et budgétaires de l'année : définition du budget et processus de sa préparation, L'essentiel de la loi de finances 2023, contexte de préparation et priorités de la loi de finances, hypothèses et prévisions macroéconomiques , prévisions des recettes et des dépenses du budget 2023, principales mesures fiscales et douanières...), ce qui dépasse les aspects clés exigés par l'OBS dans un budget citoyen. Lien pour consulter le budget citoyen du projet du budget

<https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf> Lien pour consulter le budget citoyen du budget approuvé :

<https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

#### 65. How is the Citizens Budget disseminated to the public?

##### GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.



To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

**Answer:**

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

**Comment:**

Le budget citoyen est affiché uniquement sur les sites Web du gouvernement mais pas encore sur les réseaux sociaux.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Check with the authorities if they used another means that are not clear on the sources available online.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

**Comments:** Les moyens de diffusion du Budget Citoyen au public sont: 1. Le site web du MEF :

<https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf>

<https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf> 2. Les réseaux sociaux : - La page facebook du MEF :

<https://www.facebook.com/financesmaroc/> : Budget citoyen du projet du budget: [https://m.facebook.com/story.php?story\\_fbid=pfbid0bgYZVRfpvyTAQVfpiFZrt73TvjfEyye6tHNB7yb6L1GzCp3JNs3hsPcZKryDPz1l&id=100066665013986&mibextid=Nif5oz](https://m.facebook.com/story.php?story_fbid=pfbid0bgYZVRfpvyTAQVfpiFZrt73TvjfEyye6tHNB7yb6L1GzCp3JNs3hsPcZKryDPz1l&id=100066665013986&mibextid=Nif5oz) Budget

citoyen du budget approuvé: [https://m.facebook.com/story.php?story\\_fbid=pfbid0RP4EAdWqpbngq2nKG9RfZm5E6hVhX9mfJyPx61eTuVCc1t4DtuYgFTNjGfbjvM4FI&id=100066665013986&mibextid=Nif5oz](https://m.facebook.com/story.php?story_fbid=pfbid0RP4EAdWqpbngq2nKG9RfZm5E6hVhX9mfJyPx61eTuVCc1t4DtuYgFTNjGfbjvM4FI&id=100066665013986&mibextid=Nif5oz) - La

page linkedin du MEF : <https://www.linkedin.com/company/financesmaroc/> Budget citoyen du projet du budget:

[https://www.linkedin.com/posts/financesmaroc\\_plf2023-activity-6998299525975048192-a1Qo?utm\\_source=share&utm\\_medium=member\\_desktop](https://www.linkedin.com/posts/financesmaroc_plf2023-activity-6998299525975048192-a1Qo?utm_source=share&utm_medium=member_desktop)

Budget citoyen du budget approuvé: [https://www.linkedin.com/posts/financesmaroc\\_أفضل-استيعاب-أجل-من-أجل-المواطن-2023-ميراثية-المواطن-activity-7014635758888042496-8tA1?utm\\_source=share&utm\\_medium=member\\_desktop](https://www.linkedin.com/posts/financesmaroc_أفضل-استيعاب-أجل-من-أجل-المواطن-2023-ميراثية-المواطن-activity-7014635758888042496-8tA1?utm_source=share&utm_medium=member_desktop) - La page twitter du MEF : <https://twitter.com/financesmaroc>

Budget citoyen du projet du budget: <https://twitter.com/financesmaroc/status/1592533134461272066> Budget citoyen du budget approuvé:

<https://twitter.com/financesmaroc/status/1608869739794952193> 3. La 8ème édition de la caravane de partage et de sensibilisation autour de la loi

de finances 2023 et le budget citoyen, organisée par le forum des chercheurs du MEF du 16 janvier au 09 avril 2023. Cette a été marquée par

l'organisation de plusieurs séminaires, conférences-débat et ateliers au niveau de toutes les régions du Royaume pour couvrir l'ensemble du territoire

national : <https://www.facebook.com/photo/?fbid=562398072595968&set=a.462662412569535>

[https://www.facebook.com/hashtag/%D8%A7%D9%84%D9%82%D8%A7%D9%81%D9%84%D8%A9\\_%D8%A7%D9%84%D8%AA%D9%88%D8%A7%D8%B5%D9%84%D9%8A%D8%A9\\_%D9%84%D9%82%D8%A7%D9%86%D9%88%D9%86\\_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9\\_2023](https://www.facebook.com/hashtag/%D8%A7%D9%84%D9%82%D8%A7%D9%81%D9%84%D8%A9_%D8%A7%D9%84%D8%AA%D9%88%D8%A7%D8%B5%D9%84%D9%8A%D8%A9_%D9%84%D9%82%D8%A7%D9%86%D9%88%D9%86_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_2023)

**IBP Comment**

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

**66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

**GUIDELINES:**

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other

locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

**Answer:**

b. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

**Source:**

**Comment:**

la réponse "b" nous paraît plus appropriée car les mécanismes sont largement accessibles (twitter facebook, youtube) mais sous-utilisés par le public marocain

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le Budget Citoyen a mis à la disposition des citoyens les adresses suivantes : «@financesmaroc»: <https://twitter.com/financesmaroc>, <https://www.facebook.com/financesmaroc>, <https://www.linkedin.com/company/financesmaroc> et ce afin d'interagir avec le contenu de ce document et émettre en retour leurs remarques, commentaires et suggestions (Le contact destiné au citoyen pour interagir avec le budget se trouve à la page 46 du budget citoyen du projet du budget et à la page 58 du budget citoyen du budget approuvé) A noter également que l'organisation de la 8ème édition de la caravane de partage et de sensibilisation autour de la loi de finances 2023 et le budget citoyen, organisée par le forum des chercheurs du MEF du 16 janvier au 09 avril 2023 au niveau de toutes les régions du Royaume pour couvrir l'ensemble du territoire national, permet de pouvoir recueillir les besoins du public en matière d'information budgétaire dans le Budget Citoyen : <https://www.facebook.com/photo/?fbid=562398072595968&set=a.462662412569535>  
[https://www.facebook.com/hashtag/%D8%A7%D9%84%D9%82%D8%A7%D9%81%D9%84%D8%A9\\_%D8%A7%D9%84%D8%AA%D9%88%D8%A7%D8%B5%D9%84%D9%8A%D8%A9\\_%D9%84%D9%82%D8%A7%D9%86%D9%88%D9%86\\_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9\\_2023](https://www.facebook.com/hashtag/%D8%A7%D9%84%D9%82%D8%A7%D9%81%D9%84%D8%A9_%D8%A7%D9%84%D8%AA%D9%88%D8%A7%D8%B5%D9%84%D9%8A%D8%A9_%D9%84%D9%82%D8%A7%D9%86%D9%88%D9%86_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_2023)

**67. Are "citizens" versions of budget documents published throughout the budget process?**

**GUIDELINES:**

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

**Answer:**

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf>

<https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf>

**Comment:**

Il y a deux versions du budget citoyen - une pour le PLF 2023, et une pour la LF 2023.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Please note that a citizen budget is also published for EYR, but was not considered due to the publishing after the allowed timeframe, as previously explained.

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les versions du budget citoyen produites sont: 1- une version pour le projet de loi de finances : <https://www.finances.gov.ma/Publication/db/2022/BCPLF2023FR.pdf> 2- une deuxième version pour la loi de finances : <https://www.finances.gov.ma/Publication/db/2022/BC%20LF%202023%20VFr.pdf> 3- une troisième version pour la loi de règlement relatif à l'exécution de la loi de finances 2020 : [https://www.finances.gov.ma/Publication/db/2022/BudgetCitoyen\\_LR%202020.pdf](https://www.finances.gov.ma/Publication/db/2022/BudgetCitoyen_LR%202020.pdf)

**68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

**Answer:**

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

**Source:**

[https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques!/ut/p/b1/vZLbboJAElafxQco08OCLpcrB63CFmFR4cZg2zQKaNMQDzx9sXeWqL1odifZZJNv8u38GZKR9A11NKhFKehkSbJdfth85PVmv8vLyvrr9g06LMhcmA-A-AzYYexN6Mjl7ZAegU44gLPkPgpCRDRv\\_XDjcPhuh-CiQHc9V0-irnOu\\_4u8MC\\_I0mwvbJ7HjYAbpz\\_gB3BhHjffV00hYb3PxQohNJlmcS4u3587kpmmgLp4lwjUYW6KMzf5HbUIqk9IUYofTnAcgE4mZxqp34LJ2giet1-DaPkiF3voq9dXgkRNXCgWihGmqFFiiONLKVr6p6aZaQFo7h34UTkm3WIXZ8rtTLBmZQ2ugGwDUbPnc2KTKSs\\_z-9H4iOx3HXmv9w3kjo8l/dl4/d5/L2dBISEvZ0FBIS9nQSEh/](https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques!/ut/p/b1/vZLbboJAElafxQco08OCLpcrB63CFmFR4cZg2zQKaNMQDzx9sXeWqL1odifZZJNv8u38GZKR9A11NKhFKehkSbJdfth85PVmv8vLyvrr9g06LMhcmA-A-AzYYexN6Mjl7ZAegU44gLPkPgpCRDRv_XDjcPhuh-CiQHc9V0-irnOu_4u8MC_I0mwvbJ7HjYAbpz_gB3BhHjffV00hYb3PxQohNJlmcS4u3587kpmmgLp4lwjUYW6KMzf5HbUIqk9IUYofTnAcgE4mZxqp34LJ2giet1-DaPkiF3voq9dXgkRNXCgWihGmqFFiiONLKVr6p6aZaQFo7h34UTkm3WIXZ8rtTLBmZQ2ugGwDUbPnc2KTKSs_z-9H4iOx3HXmv9w3kjo8l/dl4/d5/L2dBISEvZ0FBIS9nQSEh/)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

**Comments:** The report publishes only expenditures by economic classification. Couldn't see any of the other classifications.

**Government Reviewer**

**Opinion:** Agree

**Comments:** ' - Les "RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" publiés trimestriellement par la Trésorerie Générale du Royaume présentent les dépenses réelles (d'exécution) selon la classification administrative (par département ou institution) et la classification économique (par chapitre de fonctionnement, investissement...): <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF1ertrimestre2022.pdf> ' - Les "Bulletin mensuel des statistiques des finances

publiques" publiés mensuellement par la Trésorerie Générale du Royaume, présentent les dépenses réelles (réalisées) par support budgétaire (Budget général, SEGMA et Comptes Spéciaux du Trésor) selon la nomenclature économique: <https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b>

**IBP Comment**

Comme l'a noté l'examinateur gouvernemental, une classification administrative des dépenses exécutées peut être trouvée dans les rapports trimestriels. La réponse existante de "b" est conservée.

**68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:**

**Answer:**

Administrative classification

Economic classification

**Source:**

[https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques!/ut/p/b1/vZLbboJAEIafxQcoO8OCLpcrB63CFmFR4cZg2zQKaNMQDzx9sXeWqL1odifZZJNv8u38GZKR9Al1NKhFKehkSbJdfth85PVmv8vLyzvrr9g06LMhcmA-AzYYexN6Mjl7ZAegU44gLkPGpCRDRv\\_XDjcPhuh-CiQHc9V0-irnOu\\_4u8MC\\_I0mwvbJ7HJyAbpz\\_gB3BhHjffV00hYb3PxQohNJlMcs4u3587kpmmgLp4lwjUYW6KMzf5HbUIqk9IUYofTnAcgE4mZxqp34LJ2giet1-DaPkiF3voq9dXgkRNXCgWihGmqFFiiONLkVR6p6aZAqFo7h34UTkm3WIXZ8rTTQLBMZQ2ugGwDUbPnc2KTKSs\\_z-9H4iOx3HXmv9w3kjo8l/dl4/d5/L2dBISEvZ0FBIS9nQSEh/](https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques!/ut/p/b1/vZLbboJAEIafxQcoO8OCLpcrB63CFmFR4cZg2zQKaNMQDzx9sXeWqL1odifZZJNv8u38GZKR9Al1NKhFKehkSbJdfth85PVmv8vLyzvrr9g06LMhcmA-AzYYexN6Mjl7ZAegU44gLkPGpCRDRv_XDjcPhuh-CiQHc9V0-irnOu_4u8MC_I0mwvbJ7HJyAbpz_gB3BhHjffV00hYb3PxQohNJlMcs4u3587kpmmgLp4lwjUYW6KMzf5HbUIqk9IUYofTnAcgE4mZxqp34LJ2giet1-DaPkiF3voq9dXgkRNXCgWihGmqFFiiONLkVR6p6aZAqFo7h34UTkm3WIXZ8rTTQLBMZQ2ugGwDUbPnc2KTKSs_z-9H4iOx3HXmv9w3kjo8l/dl4/d5/L2dBISEvZ0FBIS9nQSEh/)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Economic classification.

**Comments:** Same previous comment.

**Government Reviewer**

**Opinion:** Agree

**Comments:** Classification administrative Classification économique

**IBP Comment**

Comme l'a noté l'examinateur gouvernemental, une classification administrative des dépenses exécutées peut être trouvée dans les rapports trimestriels. La réponse existante de "Administrative classification, Economic classification" est conservée.

**69. Do the In-Year Reports present actual expenditures for individual programs?**

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

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

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

**Answer:**

d. No, the In-Year Reports do not present actual expenditures by program.

**Source:**

[https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques!/ut/p/b1/vZLbboJAElafxQco08OCLpCrB63CFmFR4cZg2zQKaNMQDzx9sXeWqL1odifZZJNv8u38GZKR9A11NKhFKehkSbJdfth85PVmv8vLyzvrr9g06LMhcmA-A-AzYYexN6Mjl7ZAegU44gLkPGpCRDRv\\_XDjcPhuh-CiQHc9V0-irnOu\\_4u8MC\\_I0mwvbJ7HJYAbpz\\_gB3BhHjffV00hYb3PxQohNJmCs4u3587kpmmgLp4lwjUYW6KMzf5HbUIqk9IUYofTnAcgE4mZxqp34LJ2giet1-DaPkiF3voq9dXgkRNXCgWihGmqFFiiONLKV6p6aZAqFo7h34UTkm3WIXZ8TTQLBMZQ2ugGwDUbPnc2KTKSs\\_z-9H4iOx3HXmv9w3kjo8l/dl4/d5/L2dBISeVZ0FBIS9nQSEh/](https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques!/ut/p/b1/vZLbboJAElafxQco08OCLpCrB63CFmFR4cZg2zQKaNMQDzx9sXeWqL1odifZZJNv8u38GZKR9A11NKhFKehkSbJdfth85PVmv8vLyzvrr9g06LMhcmA-A-AzYYexN6Mjl7ZAegU44gLkPGpCRDRv_XDjcPhuh-CiQHc9V0-irnOu_4u8MC_I0mwvbJ7HJYAbpz_gB3BhHjffV00hYb3PxQohNJmCs4u3587kpmmgLp4lwjUYW6KMzf5HbUIqk9IUYofTnAcgE4mZxqp34LJ2giet1-DaPkiF3voq9dXgkRNXCgWihGmqFFiiONLKV6p6aZAqFo7h34UTkm3WIXZ8TTQLBMZQ2ugGwDUbPnc2KTKSs_z-9H4iOx3HXmv9w3kjo8l/dl4/d5/L2dBISeVZ0FBIS9nQSEh/)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

c. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

**Comments:** Les "RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES" présentent les dépenses réelles pour les programmes individuels d'investissement. A titre d'exemple, au niveau du RAPPORT TRIMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES du 2ème trimestre 2022 : <https://www.finances.gov.ma/Publication/tgr/2022/RapportTrimestrielExecution%20LF2T%202022.pdf> nous retrouvons les programmes individuels d'investissement au niveau de la page 10.

**IBP Comment**

Afin de garantir l'application cohérente de la méthodologie de l'OBS dans les pays évalués, une classification économique (dans ce cas, les dépenses d'investissement) en dessous des unités administratives ne peut pas être acceptée aux fins de la Q69. La réponse existante de "d" est conservée.

**70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

**GUIDELINES:**

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

**Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

**Source:**

[https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques!/ut/p/b1/vZLbboJAElafxQco08OCLpCrB63CFmFR4cZg2zQKaNMQDzx9sXeWqL1odifZZJNv8u38GZKR9A11NKhFKehkSbJdfth85PVmv8vLyzvrr9g06LMhcmA-A-AzYYexN6Mjl7ZAegU44gLkPGpCRDRv\\_XDjcPhuh-CiQHc9V0-irnOu\\_4u8MC\\_I0mwvbJ7HJYAbpz\\_gB3BhHjffV00hYb3PxQohNJmCs4u3587kpmmgLp4lwjUYW6KMzf5HbUIqk9IUYofTnAcgE4mZxqp34LJ2giet1-DaPkiF3voq9dXgkRNXCgWihGmqFFiiONLKV6p6aZAqFo7h34UTkm3WIXZ8TTQLBMZQ2ugGwDUbPnc2KTKSs\\_z-9H4iOx3HXmv9w3kjo8l/dl4/d5/L2dBISeVZ0FBIS9nQSEh/](https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques!/ut/p/b1/vZLbboJAElafxQco08OCLpCrB63CFmFR4cZg2zQKaNMQDzx9sXeWqL1odifZZJNv8u38GZKR9A11NKhFKehkSbJdfth85PVmv8vLyzvrr9g06LMhcmA-A-AzYYexN6Mjl7ZAegU44gLkPGpCRDRv_XDjcPhuh-CiQHc9V0-irnOu_4u8MC_I0mwvbJ7HJYAbpz_gB3BhHjffV00hYb3PxQohNJmCs4u3587kpmmgLp4lwjUYW6KMzf5HbUIqk9IUYofTnAcgE4mZxqp34LJ2giet1-DaPkiF3voq9dXgkRNXCgWihGmqFFiiONLKV6p6aZAqFo7h34UTkm3WIXZ8TTQLBMZQ2ugGwDUbPnc2KTKSs_z-9H4iOx3HXmv9w3kjo8l/dl4/d5/L2dBISeVZ0FBIS9nQSEh/)

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les rapports en cours d'année représentés par le rapport trimestriel sur l'exécution de la Loi de Finances et le bulletin mensuel des statistiques des finances publiques comparent les dépenses réelles d'une période donnée avec les prévisions de la loi de finances et les réalisations de la même période de l'année précédente: - Rapport trimestriel sur l'exécution de la Loi de Finances :

<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF1ertrimestre2022.pdf> - Bulletin mensuel des statistiques des finances publiques :

[https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b)

MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b

**71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

**GUIDELINES:**

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

**Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Source:**

[https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b)

MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les rapports en cours d'année représentés par le rapport trimestriel sur l'exécution de la Loi de Finances et le bulletin mensuel des statistiques des finances publiques présentent toutes les recettes par catégorie : - Rapport trimestriel sur l'exécution de la LF :

<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF1ertrimestre2022.pdf> - Bulletin mensuel des statistiques des finances publiques :

[https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b)

MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b

**72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

**GUIDELINES:**

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

**Answer:**

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

**Source:**

<https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b>

**Comment:**

Voir le tableau "RECETTES ORDINAIRES"

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** There are other complementing tables in the report, P.5-7, explaining details of individual sources of revenues in addition to the mentioned table.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** 'Les bulletins mensuels des statistiques des finances publiques donnent les sources individuelles de tous les revenus. A titre d'exemple, le bulletin mensuel du mois de novembre 2022 (<https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b>) présente l'ensemble des recettes par sources individuelles au niveau de la page 4. Les recettes "autres" au niveau des impôts directs et indirects ne dépassent pas 2% du total des recettes correspondantes (en dessous des 3% exigé par l'OBS). En ce qui concerne les "recettes diverses" présentées au niveau des recettes non fiscales, le bulletin fournit une explication de l'origine de ces recettes (page 4), comme étant "des recettes des différents ministères notamment les amendes transactionnelles et forfaitaires, les droits de chancelleries, etc... A partir de 2016, les recettes diverses tiennent compte des versements de certains CST et SEGMA au budget général, en application des dispositions de la loi organique relative à la loi de finances qui interdit les versements entre SEGMA et entre SEGMA et CST (article 22), entre CST et entre CST et SEGMA (article 27). Des versements peuvent être effectués au profit du budget général à partir des SEGMA et des CST (articles 22 et 27)" - Les rapports trimestriels sur l'exécution de la Loi de Finances présentent toutes les sources individuelles de recettes réelles : A titre d'exemple, le rapport trimestriel sur l'exécution de la Loi de Finances du deuxième trimestre 2022 (<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF1ertrimestre2022.pdf>) présente l'ensemble des recettes par sources individuelles d'une manière détaillée (page 4 à 7).

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. Comme les rapports trimestriels contiennent une ventilation plus détaillée des recettes réalisés (voir les pages 4 à 7 du rapport T2 2022 cité par l'examineur gouvernemental), la réponse est révisée de « b » à « a ».

**73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Source:**

<https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b>

**Comment:**

Voir le tableau "RECETTES ORDINAIRES"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les rapports en cours d'année représentés par le rapport trimestriel sur l'exécution de la Loi de Finances et le bulletin mensuel des statistiques des finances publiques comparent les recettes encaissées pour la période concernée avec les estimations de la loi de finances, et avec les recettes réalisées à la même période de l'année précédente: - Rapport trimestriel sur l'exécution de la Loi de Finances : <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF1ertrimestre2022.pdf> - Bulletin mensuel des statistiques des finances publiques : [https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b)

**74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

**GUIDELINES:**

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

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

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

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

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

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

**Source:**

[https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b)

[https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)  
[https://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE\\_JUIN\\_FR.pdf](https://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE_JUIN_FR.pdf)

**Comment:**

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



**Peer Reviewer**

**Opinion:** Agree

**Comments:** The total debt burden is published on a semi-annual basis and not on a monthly basis like the other indicators.

**Government Reviewer**

**Opinion:** Agree

**Comments:** L'encours de la la dette, les intérêts ainsi que les nouveaux emprunts sont présentés au niveau des pages 11 à 13 du Bulletin mensuel des statistiques des finances publiques : <https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b> L'encours de la la dette et le paiement des intérêts sont aussi présentés dans les bulletins statistiques de la dette extérieure publique et et de la dette extérieure du Trésor publiés trimestriellement sur le site du MEF : [http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1_FR.pdf)  
[http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1_FR.pdf)

**75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?**

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

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

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

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

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

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

**Answer:**

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

**Source:**

<https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b>

**Comment:**

Voir la section "5- Financement"

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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

**Comments:** The interest rates and information beyond the core elements are published in the: "Rapport du dette publique", annexes statistiques P.66-70. [https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/08-Rapport-Dette-publique_Fr.pdf)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

**Comments:** Les informations liées à la composition de l'encours de la dette publique ainsi que les opérations de la gestion active de la dette en termes de maturité sont disponibles dans les pages 12-13 du bulletin mensuel des statistiques des finances publiques. Les intérêts de la dette sont présentés en terme de charges au niveau du bulletin mensuel des statistiques des finances publiques page 11 :

[https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?](https://www.tgr.gov.ma/wps/wcm/connect/229d7c6f-a78d-4991-8df5-441b5e9fb07b/BSFP+Novembre+2022.pdf?MOD=AJPERES&CACHEID=229d7c6f-a78d-4991-8df5-441b5e9fb07b)

La composition de l'encours de la dette par maturité, par emprunteur, par devise et par taux d'intérêt, ainsi que le service de la dette et les tirages sont aussi présentée dans les bulletins statistiques de la dette extérieure publique et de la dette extérieure du Trésor publiés trimestriellement sur le site du MEF page 1 :

[http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20TRESOR%202022T1_FR.pdf)

[http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1\\_FR.pdf](http://www.finances.gov.ma/Publication/dtfe/2022/DETTE%20EXTERIEURE%20PUBLIQUE%202022T1_FR.pdf)

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. Le Rapport sur la dette publique cité par le pair examinateur est un fichier de support pour le PLF 2023 et ne peut pas être utilisé pour répondre à la question Q75. La page 11 du bulletin mensuel cité par l'examinateur gouvernemental présente les paiements d'intérêts plutôt que les taux d'intérêt. Enfin, les bulletins statistiques de la dette extérieure du trésor présentent le rapport entre la dette à taux fixe et la dette à taux variable, plutôt que les taux d'intérêt. La réponse existante de "b" est conservée.

**76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

**GUIDELINES:**

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

**Answer:**

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

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

Veillez voir page 7

Les estimations actualisées des taux d'intérêt ne sont pas présentées, mais les informations allant au-delà des éléments essentiels (comme la croissance sectorielle) le sont ; la réponse "b" est donc sélectionnée.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal donne les estimations des prévisions macroéconomiques actualisées pour l'année 2022 avec une explication des écarts entre les prévisions originales et les prévisions actualisées (page 7 et 36). <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf> Les informations présentées sont au delà des aspects clés exigés par l'OBS et portent notamment sur le taux de croissance du PIB, la croissance du PIB agricole et non agricole et par secteur, le taux d'investissement, le taux d'inflation et le PIB aux prix courants.

**IBP Comment**

Comme le note le chercheur, les estimations mises à jour des taux d'intérêt pour l'exercice 2022 ne sont pas fournies dans le rapport. La réponse existante de "b" est conservée.

**77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

**Answer:**

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

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

Voir pages 13-14

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal présente les actualisations de l'ensemble des estimations de dépenses pour l'année budgétaire 2022 (page 13 à 15). <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

**Answer:**

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

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

Une classification économique actualisée se trouve à la page 13

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal présente l'actualisation des estimations de dépenses pour l'année budgétaire 2022 selon une classification économique (page 13): <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

**Answer:**

Economic classification

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Classification économique

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

*GUIDELINES:*

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

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

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present expenditure estimates by program.

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** la Revue de milieu d'année ne fournit pas d'estimations de dépenses par programme

**80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

**GUIDELINES:**

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

**Answer:**

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

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

Voir pages 11-13

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Agree**Comments:** Le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal présente les actualisations de l'ensemble des estimations de recettes pour l'année budgétaire 2022 (page 11 à 13). <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>**81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?****GUIDELINES:**

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Mid-Year Review presents revenue estimates by category.

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

Recettes fiscales : Tableau 3, page 11

Recettes non fiscales : Tableau 4, page 12

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**Comments:** Le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal présente les actualisations de l'ensemble des estimations de recettes fiscales et non fiscales pour l'année budgétaire 2022 (page 11 à 13). <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>**82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?****GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

**Answer:**

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

Voir pages 11-12

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

**Comments:** Le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal présente l'ensemble des recettes par sources individuelles au niveau de la page 11 et 12. Les recettes "autres" au niveau des impôts directs et indirects ne dépassent pas 2,8% et 2% du total des recettes correspondantes respectivement pour l'année budgétaire 2022 (en dessous des 3% exigé par l'OBS). (page 11 à 13). En ce qui concerne les recettes non fiscales, l'ensemble des recettes par sources individuelles est présenté (page 12): <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués, la réponse est révisée de « b » à « a ».

**83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?**

*GUIDELINES:*

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

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

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

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

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

**Answer:**

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

**Source:**

<https://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**Comment:**

Nouveaux emprunts nets (solde budget de l'Etat) : Tableau 11, page 16  
Paiements d'intérêts : Tableau 12, page 17

**Peer Reviewer**

**Opinion:** Agree

**Comments:** There is a possibility to choose answer (a) as table 14 on P.18 showed debt by fixed interest rates versus flexible rates.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

**Comments:** Le Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal présente les flux actualisés de la dette et des emprunts publics, y compris leur composition pour l'année budgétaire 2022 ainsi que les principaux indicateurs d'endettement (nouveaux emprunts, encours de la dette, structure de la dette, indicateurs de coût et de risque, amortissements, intérêts, recettes d'emprunts...) avec une explication des écarts correspondants (un seul écart qui existait au niveau des amortissements de la dette extérieure pour l'année 2022) (page 16-18):  
<http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**IBP Comment**

Comme le note le chercheur, des estimations mises à jour pour l'exercice 2022 (plutôt que de chiffres d'exécution à fin juin 2022) sont fournies pour les nouveaux emprunts nets et les paiements d'intérêts/service de la dette. La réponse existante de "b" est conservée.

**84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?**

**GUIDELINES:**

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

**Answer:**

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

**Comments:** Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021, mis en ligne sur le site du MEF le 10/02/2022, donne la situation d'exécution de la Loi de Finances en termes de dépenses du budget général, des SEGMA et des CST à fin décembre 2021, par comparaison avec celles prévues par la Loi de Finances. Il fournit des explications par rapport à certains aspects de dépenses notamment au niveau de la partie introductive page 1 ainsi qu'au niveau des notes de bas de page



<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Etant donné que le rapport trimestriel sur l'exécution du 4ème trimestre 2021 ne contient pas de détails supplémentaires au-delà des autres rapports trimestriels et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

**85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

*GUIDELINES:*

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

**Answer:**

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

**Comments:** Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 présente les estimations de dépenses à fin décembre 2021 selon les classifications économique et administrative - Classification économique: page 2 - Classification administrative: pages 8 à 10  
<https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Etant donné que le rapport trimestriel sur l'exécution du 4ème trimestre 2021 ne contient pas de détails supplémentaires au-delà des autres rapports trimestriels et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

**85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:**

**Answer:**

None of the above

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 présente les estimations de dépenses à fin décembre 2021 selon les classifications économique et administrative - Classification économique: page 2 - Classification administrative: pages 8 à 10 <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Etant donné que le rapport trimestriel sur l'exécution du 4ème trimestre 2021 ne contient pas de détails supplémentaires au-delà des autres rapports trimestriels et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « None of the above » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

#### 86. Does the Year-End Report present expenditure estimates for individual programs?

*GUIDELINES:*

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

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

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

**Answer:**

d. No, the Year-End Report does not present expenditure estimates by program.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

**Comments:** Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 présente les estimations de dépenses d'investissement au niveau de la page 10 <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Etant donné que le rapport trimestriel sur l'exécution du 4ème trimestre 2021 ne

contient pas de détails supplémentaires au-delà des autres rapports trimestriels et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

**87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?**

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

**Answer:**

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

**Comments:** Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 donne les recettes effectivement collectées selon les différentes catégories de recettes, par comparaison avec celles prévues par la Loi de Finances, et fournit des explications par rapport à certaines différences entre les niveaux approuvés et les résultats réels des recettes notamment au niveau de la partie introductive page 1 ainsi qu'au niveau des notes de bas de page <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Etant donné que le rapport trimestriel sur l'exécution du 4ème trimestre 2021 ne contient pas de détails supplémentaires au-delà des autres rapports trimestriels et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

**88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

**Answer:**

b. No, the Year-End Report does not present revenue estimates by category.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Comments:** Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 présente d'une manière détaillée les estimations des recettes par catégorie au niveau de la page 2. <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Etant donné que le rapport trimestriel sur l'exécution du 4ème trimestre 2021 ne contient pas de détails supplémentaires au-delà des autres rapports trimestriels et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « b » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

#### 89. Does the Year-End Report present individual sources of revenue?

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

d. No, the Year-End Report does not present individual sources of revenue.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Comments:** Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 présente d'une manière détaillée les sources individuelles de recettes au niveau des pages 3 à 7 <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Etant donné que le rapport trimestriel sur l'exécution du 4ème trimestre 2021 ne contient pas de détails supplémentaires au-delà des autres rapports trimestriels et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

**Comments:** 'Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 fournit des explications par rapport à certains aspects de la dette notamment au niveau de la partie introductive page 1 <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>. Et au niveau de la page 2 de ce même rapport, nous retrouvons le montant des emprunts nets nécessaires pendant l'année budgétaire (besoins résiduels de financement de la loi de finances) et les paiements des intérêts de la dette à fin décembre 2021, par comparaison aux prévisions initiales de la Loi de Finances, 'Le document relatif aux statistiques de la dette extérieure publique - A fin 2021 -, publié sur le site du MEF le 06/04/2022, présente aussi des informations détaillées se rapportant à la dette au terme de l'année 2021. Il donne la répartition du portefeuille de la dette publique à fin 2021 par emprunteur, par créancier, par devise et par type de taux, l'encours de la dette extérieure publique au titre de l'année 2021 ainsi que les dépenses en intérêts de la dette et les tirages sur emprunts: <http://www.finances.gov.ma/Publication/dtfe/2022/A%20propos%20de%20ce%20bulletin%202021T4.pdf>

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Le rapport du 4ème trimestre sur l'exécution de la Loi de finances 2021 ne contient pas de détails supplémentaires au-delà des autres rapports trimestriels de 2021 et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice. En outre, le document "Statistiques de la dette extérieure publique" n'est qu'un bref bulletin trimestriel d'une page, et la seule comparaison faite est entre le ratio de la dette extérieure publique à fin 2021 par rapport à fin 2020, par opposition à entre fin 2021 et les estimations initiales pour

2021. À la lumière de cela, la réponse actuelle de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués.

**90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:**

**Answer:**

None of the above

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:** • Le montant des emprunts nets nécessaires pendant l'année budgétaire • L'encours de la dette du gouvernement central à la fin de l'année budgétaire • Les paiements des intérêts de la dette pour l'année budgétaire • La nature interne ou externe de la dette

**IBP Comment**

Veillez voir le commentaire "IBP Staff" à la question 90b. La réponse actuelle de "None of the above" est maintenue.

**91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La note de conjoncture (février 2022), publiée sur le site du MEF le 22/02/2022, présente d'une manière détaillée les résultats réels de clôture de l'année 2021 en termes d'indicateurs macroéconomiques et sectoriels. Les explications sur les différences entre ces résultats et les prévisions initiales de la loi de finances ne sont, toutefois, pas fournies : <https://www.finances.gov.ma/Publication/depf/2022/Note-Conjoncture300.pdf>

**91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:**

**Answer:**

None of the above

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La note de conjoncture (février 2022) ne fournit pas d'explications sur les différences entre les résultats réels pour l'année 2021 et les prévisions initiales de la loi de finances.

**92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** Les explications sur les différences entre les estimations originales des données non financières sur les intrants et les résultats réels pour l'année 2021 ne sont pas fournies

**93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

*GUIDELINES:*

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** Les explications sur les différences entre les estimations originales des données non financières sur les résultats et les résultats réels pour l'année 2021 ne sont pas fournies

**94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

*GUIDELINES:*

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but*



does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La loi de règlement est accompagnée par le Rapport Annuel de Performance qui donne des justificatifs des écarts constatés entre les prévisions et les réalisations en termes de performance.

**95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

**GUIDELINES:**

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

**Answer:**

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

**Source:**

**Comment:**

Aucun rapport de fin d'année disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** b. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

**Comments:** Le rapport trimestriel sur l'exécution de la Loi de Finances de l'année 2021 donne au niveau des pages 11 à 14, une comparaison entre les estimations originales des fonds extrabudgétaires et les résultats réels pour l'année 2021, représentés par les Comptes Spéciaux du Trésor et les Services de l'Etat Gérés de Manière Autonome (SEGMA) <https://www.finances.gov.ma/Publication/tgr/2022/ExecutionLF4emetrimestre2021.pdf>.

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Etant donné que le rapport trimestriel sur l'exécution du 4ème trimestre 2021 ne contient pas de détails supplémentaires au-delà des autres rapports trimestriels et n'est pas présenté comme un comptabilité de l'ensemble de l'exercice, la réponse existante de « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

**96. Is a financial statement included as part of the Year-End Report or released as a separate report?**

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Le bilan financier n'est pas publié

**97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Answer:**

c. The SAI has conducted one of the three types of audits, and made them available to the public.

**Source:**

<https://www.courdescomptes.ma/wp-content/uploads/2023/03/Principaux-axes-du-rapport-annuel.pdf>

<https://www.courdescomptes.ma/publication/rapport-annuel-de-la-cour-des-comptes-au-titre-de-lannee-2021/>

**Comment:**

Effectivement il semble que la Cour des Comptes n'ait pas produit de rapport sur l'audit de performance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

**Comments:** La cour des comptes réalise des missions portant sur les trois types d'audit, en l'occurrence, les audits de conformité, financier et de performance. Les résultats de ces audits sont rendus publics, notamment, dans le rapport annuel de la cour des comptes. A ce titre, il est à noter que le contrôle exercé par la Cour ne se focalise plus, depuis plusieurs années, sur la régularité et la conformité des différents actes de gestion, mais porte, en particulier, sur l'appréciation des résultats atteints par les entités publiques contrôlées en terme d'efficacité, d'économie, d'efficience, d'environnement et d'éthique (5E). Le dernier rapport de la Cour des comptes, publié dans son site web, comprend plusieurs missions de contrôle de la gestion ayant porté, notamment sur l'audit de performance des entités concernées (l'enseignement scolaire à distance, les agences urbaines, la gestion des bâtiments et des sites historiques...). Le rapport est consultable sur le lien suivant :

<https://www.courdescomptes.ma/publication/rapport-annuel-de-la-cour-des-comptes-au-titre-de-lannee-2021/>

**Researcher Response**

le rapport cité par l'examineur du gouvernement n' a été pris en considération car il a été publié hors délais autorisés par l'OBS

**IBP Comment**

Le commentaire de l'examineur du gouvernement ainsi que la réponse de suivi du chercheur sont bien notés. Un audit financier n'est pas disponible, car le RA a été évalué comme non accessible au public dans la section 1 (questions AR-1 à AR-8). Parallèlement, les documents cités (le Rapport annuel de la Cour des comptes au titre de l'année 2021 et les Principaux Axes du Rapport Annuel au titre de l'année 2021) ont été publiés après la date limite de recherche de l'OBS 2023 du 31 décembre 2022, et ne peut être prise en compte pour les besoins de cette question. Le Rapport annuel de la Cour des comptes au titre des années 2019 et 2020 a été publié le 14 mars 2022 (dans les 18 mois suivant la fin de l'exercice 2020- voir <https://www.courdescomptes.ma/publications/>), et peut être évalué. La réponse est révisée de « b » à « c » étant donné que les audits de performance et financiers en temps opportun ne sont pas disponibles.

**98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?****GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

**Answer:**

d. No expenditures have been audited.

**Source:**

**Comment:**

Selon la loi organique la CDC doit contrôler l'ensemble des recettes et dépenses du budget de l'Etat dans le cadre de l'élaboration du rapport sur le projet de loi de règlement. Cependant étant donné que le rapport d'audit n'est pas accessible au public, nous changeons notre réponse à D

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. All expenditures within the SAI's mandate have been audited.

**Comments:** Conformément aux dispositions des articles 147 et 148 de la Constitution, la Cour des comptes est chargée d'assurer le contrôle supérieur de l'exécution des lois de finances. A ce titre, l'article 66 de la loi organique de la loi de finances n°130-13 stipule que le projet de loi de règlement doit être accompagné d'un rapport de la cour des comptes sur l'exécution de la loi de finances et de la déclaration générale de la conformité entre les comptes individuels des comptables et le compte général du Royaume. Dans ce cadre, la Cour des comptes a réalisé son rapport portant sur l'exécution de la loi de finances au titre de l'année 2021, objet du commentaire se rapportant à cette question, et l'a communiquée au parlement et publié dans son site internet dès adoption de la loi de règlement. Le rapport est consultable sur le lien suivant:

<https://www.courdescomptes.ma/publication/la-cour-des-comptes-publie-son-rapport-sur-l'exécution-de-la-loi-de-finances-au-titre-de-l'année-2021/>

**IBP Comment**

Le rapport sur l'exécution de la loi de finances au titre de l'année 2021 a été publié en juillet 2023, soit plus de 18 mois après la fin de l'exercice 2021 et également après la date limite de recherche de l'OBS 2023, fixée au 31 décembre 2022. Il ne peut être pris en compte aux fins de Q99, et en outre, comme indiqué à la question AR-2, le rapport sur l'exécution de la loi de finances au titre de l'année 2020 est également considéré comme non accessible au public. La réponse existante de « d » est conservée.

**99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

d. No extra-budgetary funds have been audited.

**Source:**

<https://www.courdescomptes.ma/publication/rapport-annuel-de-la-cour-des-comptes-au-titre-de-l'année-2021/>

**Comment:**

Selon la loi organique la CDC doit contrôler l'ensemble des recettes et dépenses du budget de l'Etat dans le cadre de l'élaboration du rapport sur le projet de loi de règlement. Cependant étant donné que le rapport d'audit n'est pas accessible au public, nous changeons notre réponse à D

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. All extra-budgetary funds within the SAI's mandate have been audited.

**Comments:** Dans le cadre de l'élaboration de la loi de règlement 2021 et conformément aux articles 25 et 26 de la loi régissant l'exercice des différentes compétences dévolues à la Cour des comptes, la Cour procède à un contrôle systématique et exhaustif des comptes de tous les SEGMA et les CST. Tous les éléments du budget de ces entités ont été à cet effet audités : [http://www.sgg.gov.ma/Portals/0/lois/jur\\_fin\\_fr.pdf?ver=2012-10-16-154656-000](http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000)

**IBP Comment**

Le rapport sur l'exécution de la loi de finances au titre de l'année 2021 a été publié en juillet 2023, soit plus de 18 mois après la fin de l'exercice 2021 et également après la date limite de recherche de l'OBS 2023, fixée au 31 décembre 2022. Il ne peut être pris en compte aux fins de Q99, et en outre, comme indiqué à la question AR-2, le rapport sur l'exécution de la loi de finances au titre de l'année 2020 est également considéré comme non accessible au public. La réponse existante de « d » est conservée.

**100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?****GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

b. No, the annual Audit Report(s) does not include an executive summary.

**Source:**

<https://www.courdescomptes.ma/publication/rapport-annuel-de-la-cour-des-comptes-au-titre-de-lannee-2021/>

**Comment:**

Selon la loi organique la CDC doit contrôler l'ensemble des recettes et dépenses du budget de l'Etat dans le cadre de l'élaboration du rapport sur le projet de loi de règlement. Cependant étant donné que le rapport d'audit n'est pas accessible au public, nous changeons notre réponse à B

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Comments:** Le rapport annuel de la Cour des comptes est accompagné d'un document de synthèse qui en résume le contenu. Ce document est consultable sur le lien suivant : <https://www.courdescomptes.ma/wp-content/uploads/2023/03/Principaux-axes-du-rapport-annuel.pdf>. Le rapport annuel contient également une synthèse au niveau de sa partie introductive. Par ailleurs, le rapport portant sur l'exécution de la loi de finances, auquel fait référence le commentaire, contient une synthèse au début de sa version intégrale, en langue arabe, consultable sur le lien suivant : [https://www.courdescomptes.ma/wp-content/uploads/2023/07/RELF\\_2021\\_AR.pdf](https://www.courdescomptes.ma/wp-content/uploads/2023/07/RELF_2021_AR.pdf). Une traduction de cette synthèse en langue française est également disponible en consultation sur le lien suivant: [https://www.courdescomptes.ma/wp-content/uploads/2023/07/RELF\\_2021\\_Synthese.pdf](https://www.courdescomptes.ma/wp-content/uploads/2023/07/RELF_2021_Synthese.pdf)

**IBP Comment**

Le synthèse du rapport annuel de la Cour des comptes a été publié en mars 2023, après la date limite de recherche de l'OBS 2023 (31 décembre 2022). Le rapport sur l'exécution de la loi de finances au titre de l'année 2021 a été publié en juillet 2023, soit plus de 18 mois après la fin de l'exercice 2021 et également après la date limite de recherche de l'OBS 2023, fixée au 31 décembre 2022. Il ne peut être pris en compte aux fins de Q99, et en outre, comme indiqué à la question AR-2, le rapport sur l'exécution de la loi de finances au titre de l'année 2020 est également considéré comme non accessible au public. La réponse existante de « b » est conservée.

**101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?**

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

**Answer:**

d. No, the executive does not report on steps it has taken to address audit findings.

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les recommandations de la cour des comptes sont prises en comptes dans le processus d'amélioration continue de la gestion administrative. Toutefois, l'exécutif ne publie pas de rapport sur les résultats d'audit. Le ministère de la justice transmet devant la justice les dérèglements financiers des institutions, constatés par la cour des comptes

**102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?**

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.*

*To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.*

**Answer:**

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Comment:

Aucun rapport de ce type

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the SAI or legislature reports publicly on most audit recommendations.

**Comments:** En application des dispositions de l'article 3 de la loi n°62.99 portant code des juridictions financières et conformément aux bonnes pratiques adoptées par les Institutions Supérieures de Contrôle, La Cour des comptes effectue un suivi régulier de la mise en œuvre des recommandations formulées à l'issue des missions de Contrôle. elle rend compte, dans son rapport annuel, des actions prises par l'exécutif pour mettre en œuvre les recommandations qu'elle émet. Des éléments de ce suivi sont disponibles en consultation, notamment, dans le chapitre 4 du rapport annuel consultable sur le lien suivant : <https://www.courdescomptes.ma/publication/rapport-annuel-de-la-cour-des-comptes-au-titre-de-lannee-2021/>. Par ailleurs, la Cour des comptes a mis en place, depuis juin 2022, une plateforme numérique de suivi de la mise en œuvre des recommandations émises. Cette plateforme est mise à la disposition des services du Chef de gouvernement et des différents départements ministériels concernés pour faciliter la communication et l'échange d'information avec la Cour pour le suivi de la mise en œuvre des recommandations. La mise en place de cette plateforme est en harmonie avec les meilleures pratiques adoptées dans ce domaine par les institutions internationales supérieures de Contrôle( ISSAI 12).

Researcher Response

nous n'avons pas pu trouver une section sur le suivi des recommandations d'audit dans le rapport annuel 2019-2020

([http://www.sgg.gov.ma/BO/AR/3111/2022/BO\\_7073-bis\\_Ar.pdf](http://www.sgg.gov.ma/BO/AR/3111/2022/BO_7073-bis_Ar.pdf)) comme mentionné à partir de la page 505 du PDF. nous maintenons notre réponse

### 103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

**GUIDELINES:**

*Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:*

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

*For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.*

*To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.*

*If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.*

Answer:

d. No, there is no IFI.

**Source:**

**Comment:**

Il n'existe aucune institution financière indépendante qui réalise des analyses budgétaire pendant le processus de formulation et/ ou adoption du budget au Maroc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

**Comments:** Le cadre institutionnel au Maroc ne prévoit pas une institution dédiée à cet égard. La Cour des Comptes assure, cependant, dans une démarche qu'elle est en train de consolider, la réalisation de certains objectifs qui peuvent se rattacher à la création de telles institutions, notamment en ce qui se rapporte à l'appréciation de la sincérité des prévisions et de leur pertinence. La Cour accorde, par ailleurs, une grande importance à la qualité des modèles prévisionnels qu'elle a déjà partiellement évalués dans le cadre de ses travaux antérieurs, en relation avec le suivi de l'exécution budgétaire. Elle lancera, incessamment, une mission dédiée à la qualité et la pertinence des prévisions au niveau du ministère de l'économie et des finances et des autres départements ministériels.

**IBP Comment**

Comme le note l'examineur gouvernemental, il n'existe pas encore d'IFI dédiée au Maroc, tandis que la Cour des Comptes effectue des analyses de conformité via ses travaux d'audit. La réponse existante de "d" est conservée.

#### 104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

**Answer:**

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

**Source:**

**Comment:**

Il n'existe aucune institution financière indépendante qui réalise des analyses budgétaire pendant le processus de formulation et/ ou adoption du budget au Maroc.



**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

**Comments:** Le cadre institutionnel au Maroc ne prévoit pas une institution dédiée à cet égard. La Cour des Comptes assure, cependant, dans une démarche qu'elle est en train de consolider, la réalisation de certains objectifs qui peuvent se rattacher à la création de telles institutions, notamment en ce qui se rapporte à l'appréciation de la sincérité des prévisions et de leur pertinence. La Cour accorde, par ailleurs, une grande importance à la qualité des modèles prévisionnels qu'elle a déjà partiellement évalués dans le cadre de ses travaux antérieurs, en relation avec le suivi de l'exécution budgétaire. Elle lancera, incessamment, une mission dédiée à la qualité et la pertinence des prévisions au niveau du ministère de l'économie et des finances et des autres départements ministériels.

**IBP Comment**

Comme le note l'examineur gouvernemental, il n'existe pas encore d'IFI dédiée au Maroc, tandis que la Cour des Comptes effectue des analyses de conformité via ses travaux d'audit. La réponse existante de "d" est conservée.

**105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

**Answer:**

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

**Source:**

**Comment:**

Il n'existe aucune institution financière indépendante qui réalise des analyses budgétaires pendant le processus de formulation et/ ou adoption du budget au Maroc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le cadre institutionnel au Maroc ne prévoit pas une institution dédiée à cet égard. La Cour des Comptes assure, cependant, dans une démarche qu'elle est en train de consolider, la réalisation de certains objectifs qui peuvent se rattacher à la création de telles institutions, notamment en ce qui se rapporte à l'appréciation de la sincérité des prévisions et de leur pertinence. La Cour accorde, par ailleurs, une grande importance à la qualité des modèles prévisionnels qu'elle a déjà partiellement évalués dans le cadre de ses travaux antérieurs, en relation avec le suivi de l'exécution budgétaire. Elle lancera, incessamment, une mission dédiée à la qualité et la pertinence des prévisions au niveau du ministère de l'économie et des finances et des autres départements ministériels.

**106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

**Answer:**

d. Never, or there is no IFI.

**Source:**

**Comment:**

Il n'existe aucune institution financière indépendante qui réalise des analyses budgétaire pendant le processus de formulation et/ ou adoption du budget au Maroc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le cadre institutionnel au Maroc ne prévoit pas une institution dédiée à cet égard. La Cour des Comptes assure, cependant, dans une démarche qu'elle est en train de consolider, la réalisation de certains objectifs qui peuvent se rattacher à la création de telles institutions, notamment en ce qui se rapporte à l'appréciation de la sincérité des prévisions et de leur pertinence. La Cour accorde, par ailleurs, une grande importance à la qualité des modèles prévisionnels qu'elle a déjà partiellement évalués dans le cadre de ses travaux antérieurs, en relation avec le suivi de l'exécution budgétaire. Elle lancera, incessamment, une mission dédiée à la qualité et la pertinence des prévisions au niveau du ministère de l'économie et des finances et des autres départements ministériels.

**107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and*

approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

**Answer:**

c. Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

**Source:**

<https://www.finances.gov.ma/fr/Pages/detail-actualite.aspx?fiche=6031>

[https://www.lopinion.ma/Loi-des-Finances-Vers-la-reduction-de-IR-en-2023-pour-les-revenus-moyens\\_a29717.html](https://www.lopinion.ma/Loi-des-Finances-Vers-la-reduction-de-IR-en-2023-pour-les-revenus-moyens_a29717.html)

**Comment:**

Selon l'article 47 de la loi organique de finance, le ministre chargé des finances expose aux commissions des finances du Parlement, avant le 31 juillet, le cadre général de préparation du projet de loi de finances de l'année suivante.

Cet exposé comporte:

- (a) l'évolution de l'économie nationale;
- (b) l'état d'avancement de l'exécution de la loi de finances en cours à la date du 30 juin ;
- (c) les données relatives à la politique économique et financière;
- (d) la programmation budgétaire triennale globale.

Ledit exposé donne lieu à un débat sans vote

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

**Comments:** 'Les règlements intérieurs des deux chambres du parlement ont repris les mêmes prérogatives stipulées dans l'article 47 de la loi organique n° 130-13 relative à la loi de finances, ainsi en vertu de l'article 207 du règlement intérieur de la chambre des représentants, le ministre chargé des finances expose devant la commission des finances et du développement économique, avant le 31 juillet de chaque année, le cadre général de préparation du projet de loi de finances de l'année suivante. Cet exposé comporte : (a) l'évolution de l'économie nationale ; (b) l'état d'avancement de l'exécution de la loi de finances en cours à la date du 30 juin ; (c) les données relatives à la politique économique et financière ; (d) la programmation budgétaire triennale globale. Ledit exposé donne lieu à un débat sans vote Souvent cet exposé se fait devant les deux commissions des finances des deux chambres, et en présence aussi des élus et conseillers des autres commissions des « deux chambres » qui souhaitent participer à la réunion. Le débat est ouvert après, devant chaque commission des finances, comme le préconise la loi organique 130-13 sus citée. A titre d'exemple pour l'année 2023 cet exposé détaillé a été présenté le 14 juillet en présence des deux commissions des finances des deux chambres ceci dit, la discussion de la politique budgétaire avant le dépôt du projet du budget de l'exécutif est non seulement permise mais instaurée par la loi, d'autant plus que la mission de contrôle de toute acte gouvernemental le permet tout au long du mandat. 'Et conformément à l'article 47 de la LOF 130.13 et de l'article 236 du RI de la Chambre des Conseillers

(<http://www.chambredeconseillers.ma/docs/%D8%A7%D9%84%D9%86%D8%B8%D8%A7%D9%85%20%D8%A7%D9%84%D8%AF%D8%A7%D8%AE%D9%84%D9%8A%20%D9%84%D9%85%D8%AC%D9%84%D8%B3%20%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D8%B4%D8%A7%D8%B1%D9%8A%D9%86%202020.pdf>), le Ministre chargé des finances expose aux Commissions des finances du Parlement, avant le 31 juillet, le cadre général de préparation du PLF de l'année suivante. Cet exposé comporte : -l'évolution de l'économie nationale ; -l'état d'avancement de l'exécution de la loi de finances en cours à la date du 30 juin ; -les données relatives à la politique économique et financière ; -la programmation budgétaire triennale globale. Cet exposé sera suivi d'une discussion sans vote au sein de la Commission des Finances de chaque Chambre séparément. - Pour le budget 2023, la Ministre de l'économie et des finances a fait une présentation le 27 juillet 2022 sur les données relatives à l'exécution de la loi de finances 2022 et les orientations générales du PLF 2023. - Pour le budget de 2024, le Ministre délégué auprès du Ministre de l'économie et des finances, chargé du budget a fait son exposé le 14 Juillet 2023.

**IBP Comment**

Le contexte supplémentaire fourni par l'examineur gouvernemental est bien noté. Comme il n'y a pas d'approbation des recommandations pour l'année budgétaire à venir par le corps législatif dans le processus qu'il décrit, la réponse existante "c" est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués.

#### 108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

##### GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

##### Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

##### Source:

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf)

##### Comment:

Selon l'article 48 de la loi organique des finance, le projet de loi de finances de l'année est déposé sur le bureau de la Chambre des représentants, au plus tard le 20 octobre de l'année budgétaire en cours

Le PLF 2023 a été déposé le 20 Octobre 2022 au Parlement et présenté là la même date par le ministre des finances

##### Peer Reviewer

Opinion: Agree

##### Government Reviewer

Opinion: Agree

Comments: Référence : l'article 75 de la constitution du Royaume , ensuite l'article 48 de la loi organique 130-13 relative à la loi de finances et l'article 208 du reglement intérieur de la chambre des représentants Pour les dépôts des projets de lois de finances , et à titre d'exemple en : - 2020 le 18/10/2019 ; - 2021 déposé le 19/10/2020; - 2022 déposé le 18/10/2021

#### 109. When does the legislature approve the Executive's Budget Proposal?

##### GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of

spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

**Answer:**

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

**Source:**

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf)

**Comment:**

Dans l'article 49 de la loi organique des finance , La Chambre des représentants se prononce sur le projet de loi de finances de l'année dans un délai de trente (30)jours suivant la date de son dépôt.

Dès le vote du projet ou à l'expiration du délai prévu à l'alinéa précédent, le Gouvernement saisit la Chambre des conseillers du texte adopté ou du texte qu'il a initialement présenté, modifié, le cas échéant, par les amendements votés par la Chambre des représentants et acceptés par lui.

Chambre des Représentants.

Le projet de Loi de finances 2023 adopté le 8 décembre 2022 et mis à la disposition du public le 26/12/2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Référence : en plus de l'article 49 de la loi organique des finances , noter les articles 222 et 223 du règlement intérieur de la chambre des représentants Pour les dates d'approbation des projets de lois de finances; approbation en première et deuxième lecture et à titre d'exemple: l'approbation en 1ère lecture ,au niveau de la chambre des représentants, de la loi de finances 2020 était le 14/11/2019 et en deuxième lecture le 11/12/2019 , pour la loi de finances de 2021: l'approbation en première lecture le 13/11/2020 et en deuxième lecture le 8/12/2020 ; pour celle de 2022 l'approbation en première lecture le 13/11/2021 et en deuxième lecture 06/12/2021 , la dernière loi de finance en l'occurrence celle de 2023 a été approuvée en 1ere lecture 11/10/2022 et en deuxième lecture le 08/12/2022. En effet, le PLF doit être adopté dans un délai, qui se répartit comme suit : -30 jours pour la Chambre des Représentants à compter du dépôt du PLF ; -22 jours pour la Chambre des Conseillers à compter de sa saisine ; -6 jours pour l'examen par la Chambre des Représentants des amendements votés par la Chambre des Conseillers et pour l'adoption en dernier ressort du PLF. (LOF, art.49) - Le PLF 2023 a été adopté le 8 Décembre 2022 et publié au BO n° 7154 bis le 23 décembre 2022.

**110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?**

**GUIDELINES:**

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

**Answer:**

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

**Source:**

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf)

**Comment:**

Selon l'article 77 de la constitution, le Parlement et le gouvernement veillent à la préservation de l'équilibre des finances de l'Etat. Le gouvernement peut opposer, de manière motivée, l'irrecevabilité à toute proposition ou amendement formulés par les membres du Parlement lorsque leur adoption aurait pour conséquence, par rapport à la loi de finances, soit une diminution des ressources publiques, soit la création ou l'aggravation des charges publiques. [http://www.sgg.gov.ma/Portals/0/constitution/constitution\\_2011\\_Fr.pdf](http://www.sgg.gov.ma/Portals/0/constitution/constitution_2011_Fr.pdf)

Et l'article 56 de la loi organique de finance qui stipule :

Conformément au alinéa de l'article 77 de la Constitution, le Gouvernement peut opposer, de manière motivée, l'irrecevabilité à des articles additionnels ou amendements ayant pour objet soit une diminution de ressources publiques, soit la création ou l'aggravation d'une charge publique. S'agissant des articles additionnels ou amendements, la charge publique s'entend des crédits ouverts au titre du chapitre.

A l'intérieur d'un même chapitre, des articles additionnels ou amendements, qui doivent être justifiés et accompagnés des ajustements nécessaires aux objectifs et indicateurs relatifs aux programmes concernés, peuvent augmenter ou diminuer les crédits afférents à un programme, dans la limite des crédits prévus au titre dudit chapitre.

Les amendements non conformes aux dispositions de la présente loi organique sont irrecevables. Tout autre article additionnel ou amendement doit être justifié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

**Comments:** Conformément aux dispositions de l'article 77 de la constitution le Parlement et l'exécutif partagent la responsabilité de veiller à la préservation de l'équilibre des finances de l'Etat. En vertu de l'article 70 de la constitution le parlement exerce le pouvoir législatif, il vote ainsi les lois, contrôle l'action du gouvernement et évalue les politiques publiques, ceci dit il peut modifier tous les textes juridiques et lois dévolus par l'article 71 et les autres articles de la constitution, sous réserves des articles 77 et 79 de celle-ci et l'article 56 de la loi organique relative à la loi de finances . A signaler aussi que l'article 49 de la loi organique sus citée stipule dans le paragraphe 2 que dès le vote de projet de loi de finances par la chambre des représentants , le gouvernement saisit la chambre des conseillers du texte adopté ou du texte qu'il a initialement présenté , modifié , le cas échéant par les amendements votés par la chambre des représentants et acceptés par lui « le gouvernement », et dans le paragraphe 4 du même article, la chambre des représentants examine les amendements votés par la chambre des conseillers . Ceci dit , le pouvoir juridique peut modifier le projet de budget de l'exécutif sous réserves des articles 77 et 79 de la constitution.

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués, la réponse existante de « c » est conservée.

**111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

<https://www.finances.gov.ma/Maliya%20tawassol/SLFN212023.pdf> (voir pages 142 à 150)

**Comment:**

555 amendements ont été proposés, lors des discussions du projet de loi de finances 2023 au parlement, par les différents groupes et groupements parlementaires, dont 215 par les députés et 340 par les conseillers. 110 amendements portant principalement sur les mesures douanières et fiscales ont été adoptés au titre du plf 2023 contre 72 au titre du plf 2022.

le législateur est habilité par la loi à modifier la proposition de budget de l'exécutif, mais son pouvoir est très limité.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le législateur est habilité par la loi à modifier le projet du budget de l'exécutif sous réserves de l'article 77 sus-mentionné. En effet, au titre de la Loi de Finances 2023, les amendements présentés par la chambre des représentants lors de la première lecture est de 209 en première partie et 5 en deuxième partie soit 214, et pour les amendements retenus au niveau de la 1ère chambre ils sont de 45 dont 2 amendements touchant la 2ème partie" présentés par le gouvernement". En deuxième lecture la chambre des représentants a voté le texte juridique tel que reçu de la deuxième chambre avec les rectificatifs que cette dernière a présentés et acceptés par le gouvernement soit 53 amendements. 340 amendements ont été proposés par la chambre des conseillers dont 62 adoptés.

**112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

**Answer:**

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

**Source:**

Le lien du rapport publié le 10 novembre 2022 de la Commission des Finances et du Développement Economique dans le cadre de l'examen du PLF 2023

<https://www.chambredesrepresentants.ma/ar/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%B1%D9%82%D9%85-5022->

%D9%84%D9%84%D8%B3%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-2023-%D8%A7%D9%84%D8%AC%D8%B2%D8%A1-%D8%A7%D9%84%D8%A3%D9%88%D9%84?sref=item3025-147405

<https://www.chambre-des-representants.ma/ar/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1-%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%AA%D9%86%D9%85%D9%8A%D8%A9-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%AD%D9%88%D9%84-%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%84%D8%B3%D9%86%D8%A9-2023-%D8%A7%D9%84%D8%AC%D8%B2%D8%A1-%D8%A7%D9%84%D8%AB%D8%A7%D9%86%D9%8A?sref=item3025-147405>

**Comment:**

L'examen du projet de budget se fait en premier lieu par la commission des finances et du développement économique et ce conformément à l'article 48 de la loi organique relative à la loi de finances " Il est immédiatement soumis à l'examen de la commission chargés des finances de la Chambre des Représentants' et les articles 157 et 159 du règlement intérieur de la Chambre des Représentants;

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le règlement intérieur de la chambre des représentants (<https://www.chambre-des-representants.ma/fr/reglement-interieur-de-la-chambre-des-representants>) dans ses articles de 213 à 217 relatifs à la section numéro 2 de la 5ème partie intitulée examen de la loi de finances par les commissions permanentes, permet outre à la commission des finances et développement économique , aux autres commissions d'examiner le projet du budget selon les départements ministériels qui leurs sont affectés , et ce pendant les 30 jours désignés à la chambre en 1ere lecture . Mais c'est la commission des finances qui a le pouvoir d'examiner les amendements apportés par les groupes ou groupements parlementaires ou gouvernement . chaque commission présente des rapports détaillés sur l'examen du budget. Une réunion est consacrée exclusivement pour examiner et voter les amendements. Le PLF doit être adopté dans un délai, qui se répartit comme suit : -30 jours pour la Chambre des Représentants à compter du dépôt du PLF ; -22 jours pour la Chambre des Conseillers à compter de sa saisine ; -6 jours pour l'examen par la Chambre des Représentants des amendements votés par la Chambre des Conseillers et pour l'adoption en dernier ressort du PLF. (LOF, art.49). -Le Règlement intérieur de la Chambre des représentant : [https://www.chambre-des-representants.ma/sites/default/files/nidam\\_dakhili\\_vf\\_2017\\_a5.pdf](https://www.chambre-des-representants.ma/sites/default/files/nidam_dakhili_vf_2017_a5.pdf) - Guide sur les procédures d'examen et de vote de la loi des finances établi par la chambre des représentants édition 2017 <https://www.chambre-des-representants.ma/sites/default/files/guide-procedures-lois-finances.pdf> Ainsi, la première chambre (chambre des représentants) dispose de plus d'un mois pour examiner le Projet de Loi de Finances, soit 36 jours et la deuxième chambre (chambre des conseillers) dispose de 22 jours.

**113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?**

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*



For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

**Answer:**

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

**Source:**

Sur le lien suivant du site de la chambre des représentants:

<https://www.chambredesrepresentants.ma/ar/%D8%A3%D8%AE%D8%A8%D8%A7%D8%B1/%D9%85%D9%84%D9%81-%D8%AD%D9%88%D9%84-%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%84%D8%B3%D9%86%D8%A9-2023?sref=item3023-147405>

figurent les rapports sectoriels liés au PLF 2023

**Comment:**

Selon l'article 81 (voir page 39), il existe neuf (9) commissions sectorielles et sont :

1. commission des affaires étrangère , de la défense nationale , des affaires islamiques et des marocains résidant à l'étranger;
2. commission de l'intérieur, des collectivités territoriales, de l'habitat et de la politique économique;
3. commission de la justice , de la législation et de droits de l'homme;
4. commission des finances et de développement économique;
5. commission des secteurs sociaux;
6. commission des secteurs productifs;
7. commission des infrastructures , de l'énergie , des mines et de l'environnement;
8. commission de l'enseignement , de la culture et de la communication;
9. commission du contrôle de finance des finances publiques.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Les différentes commissions permanentes au sein de la chambre des représentants, en fonction des articles 213 à 217 cités ci- haut, sont invitées à examiner en détails les projets de budgets sectoriels relatifs aux départements qui sont à leur tâche ; les dépenses, les investissements l'évaluation de la politique publique et l'allocation des fonds sont au cœur de l'examen de ces projets de budget Tous les documents et comptes rendus et PV sont disponibles sur le site WEB de la chambre des représentants et accessibles au large public Lien pour tous les PV des commissions et documents se rapportant à la loi de finances 2023

<https://www.chambredesrepresentants.ma/ar/%D8%A3%D8%AE%D8%A8%D8%A7%D8%B1/%D9%85%D9%84%D9%81-%D8%AD%D9%88%D9%84-%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%84%D8%B3%D9%86%D8%A9-2023?sref=item3023-147405> En effet, parallèlement aux travaux de la Commission des finances, les autres Commissions Parlementaires entament l'examen des projets de budgets sectoriels qui sont accompagnés des projets de performances et de la programmation pluriannuelle des ministères et départements relevant de leurs compétences. Elles établissent aussi des rapports. Les compétences respectives des Commissions Permanentes sont fixées au chapitre VIII du RI de la CdC (art 91-97). Le PLF doit être adopté dans un délai, qui se répartit comme suit : -30 jours pour la Chambre des Représentants à compter du dépôt du PLF ; -22 jours pour la Chambre des Conseillers à compter de sa saisine ; -6 jours pour l'examen par la Chambre des Représentants des amendements votés par la Chambre des Conseillers et pour l'adoption en dernier ressort du PLF. (LOF, art.49). Ainsi, la première chambre (chambre des représentants) dispose de plus d'un mois pour examiner le Projet de Loi de Finances soit 36 jours et la deuxième chambre (chambre des conseillers) dispose de 22 jours.

**114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?**

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget*

year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

**Answer:**

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

**Source:**

<https://www.chambredesrepresentants.ma/fr/agenda/audition-dun-expose-sur-lexecution-de-la-lf2022-et-les-grandes-lignes-du-plf2023-mercredi-27?srref=item3035-147406>

**Comment:**

Le ministère des finance mis à la disposition de la commission des finances au sein du parlement un rapport d'exécution mais aucun rapport de la commission contenant des recommandations ne semble avoir été publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

**Comments:** Au niveau des commissions des finances, et comme souligné dans la réponse à la question n° 1, et en vertu des prérogatives stipulées dans l'article 47 de la loi organique n° 130-13 relative à la loi de finances, et de l'article 207 du règlement intérieur de la chambre des représentants, le ministre chargé des finances expose devant la commission des finances et du développement économique, avant le 31 juillet de chaque année, le cadre général de préparation du projet de loi de finances de l'année suivante. Cet exposé comporte : (a) l'évolution de l'économie nationale ; (b) l'état d'avancement de l'exécution de la loi de finances en cours à la date du 30 juin ; (c) les données relatives à la politique économique et financière ; (d) la programmation budgétaire triennale globale. Ledit exposé donne lieu à un débat sans vote Ainsi l'état d'avancement de l'exécution de la loi de finances en cours à la date du 30 juin, à ce stade , est toujours sollicité lors du débat par les deux commissions des finances des deux chambres. A noter que le débat sur le contenu de l'exposé par la commission des finances et développement économique a été programmé et effectué le 20 juillet 2023 soit une semaine après la date de l'exposé du ministre chargé des finances . Et suite à l'exposé de la Ministre chargée des finances sur l'exécution de la loi de finances 2023, la Commission des finances de la Chambre des Conseillers a tenu une réunion pour discuter cet exposé le 17 juillet 2023. Un rapport de la dite Commission a été publié sur le site officiel de la Chambre. Lien du rapport de la Commission:

[http://www.chambredesconseillers.ma/docs/pv\\_com//%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D9%84%D8%AC%D9%86%D8%A9%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9%20%D9%88%D8%A7%D9%84%D8%AA%D8%AE%D8%B7%D9%8A%D8%B7%20%D9%88%D8%A7%D9%84%D8%AA%D9%86%D9%85%D9%8A%D8%A9%20%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AD%D9%88%D9%84%20%D8%AF%D8%B1%D8%A7%D8%B3%D8%A9%20%D8%AD%D8%B5%D9%8A%D9%84%D8%A9%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D9%85%D9%8A%D8%B2%D8%A7%D9%86%D9%8A%D8%A9%202023.pdf](http://www.chambredesconseillers.ma/docs/pv_com//%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D9%84%D8%AC%D9%86%D8%A9%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9%20%D9%88%D8%A7%D9%84%D8%AA%D8%AE%D8%B7%D9%8A%D8%B7%20%D9%88%D8%A7%D9%84%D8%AA%D9%86%D9%85%D9%8A%D8%A9%20%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AD%D9%88%D9%84%20%D8%AF%D8%B1%D8%A7%D8%B3%D8%A9%20%D8%AD%D8%B5%D9%8A%D9%84%D8%A9%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D9%85%D9%8A%D8%B2%D8%A7%D9%86%D9%8A%D8%A9%202023.pdf)

**Researcher Response**

le rapport cité par l'examineur du gouvernement a été publié hors délais, en avril 2023 Nous maintenons notre réponse

[http://www.chambredesconseillers.ma/docs/pv\\_com//%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D9%84%D8%AC%D9%86%D8%A9%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9%20%D9%88%D8%A7%D9%84%D8%AA%D8%AE%D8%B7%D9%8A%D8%B7%20%D9%88%D8%A7%D9%84%D8%AA%D9%86%D9%85%D9%8A%D8%A9%20%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AD%D9%88%D9%84%20%D8%AF%D8%B1%D8%A7%D8%B3%D8%A9%20%D8%AD%D8%B5%D9%8A%D9%84%D8%A9%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D9%85%D9%8A%D8%B2%D8%A7%D9%86%D9%8A%D8%A9%202023.pdf](http://www.chambredesconseillers.ma/docs/pv_com//%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%20%D9%84%D8%AC%D9%86%D8%A9%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9%20%D9%88%D8%A7%D9%84%D8%AA%D8%AE%D8%B7%D9%8A%D8%B7%20%D9%88%D8%A7%D9%84%D8%AA%D9%86%D9%85%D9%8A%D8%A9%20%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%AD%D9%88%D9%84%20%D8%AF%D8%B1%D8%A7%D8%B3%D8%A9%20%D8%AD%D8%B5%D9%8A%D9%84%D8%A9%20%D8%AA%D9%86%D9%81%D9%8A%D8%B0%20%D9%85%D9%8A%D8%B2%D8%A7%D9%86%D9%8A%D8%A9%202023.pdf)

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Sur la base de la réponse de suivi du chercheur, la réponse existante de « c » est maintenue.

**115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?**

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

**Source:**

**Comment:**

L'article 45 de la loi organique stipule: Les virements de crédits entre chapitres sont interdits.

Des virements de crédits peuvent être effectués à l'intérieur d'un programme et entre les programmes d'un même chapitre dans les conditions et selon les modalités fixées par voie réglementaire.

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf)

**Peer Reviewer**

**Opinion:**

**Comments:** Please check again. The question here about shifting funds between administrative units and not between expenditure chapters.

**Government Reviewer**

**Opinion:** Agree

**Comments:** L'accord ne rentre pas dans les pouvoirs législatifs, mais le gouvernement actuel préconise la politique d'information et de concertation avec le législatif comme il a été le cas dans certains décrets et/ou règlements comme le cas du décret relatif aux marchés publics avant son approbation. L'autorisation parlementaire sur le budget donnée à l'exécutif au niveau des dépenses conformément aux dispositions de l'article 55 de la loi organique relative à la loi de finances, est : -Par chapitre au niveau du budget général; -Par département de tutelle pour les SEGMA ; -Par catégorie pour les Comptes Spéciaux du Trésor. Par ailleurs, et conformément aux dispositions des articles 45 , 22 et 27 de la loi organique relative à la loi de finances, puisque : - les virements entre chapitres sont interdits; - Les versements aux SEGMA et aux CST à partir d'un SEGMA sont interdits; - Les versements aux CST et au SEGMA à partir d'un CST sont interdits Les virements verrouillés entre programmes en cours d'exécution, effectués à hauteur de 10% des crédits ouverts (article 45 de la loi organique relative à la loi de finances et article 23 du décret d'application de la LOF relatif à l'élaboration et à l'exécution des lois de finances) ne nécessitent pas l'accord du Parlement du fait qu'ils sont plafonnés et ne dépassent pas l'autorisation initiale du Parlement exprimée par le vote: [http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf)

[http://lof.finances.gov.ma/sites/default/files/decret\\_ndeg\\_2-15-](http://lof.finances.gov.ma/sites/default/files/decret_ndeg_2-15-426-relatif_a_l'elaboration_et_a_l'execution_des_lois_de_finances_version_consolidee_fr.pdf)

[426-relatif\\_a\\_l'elaboration\\_et\\_a\\_l'execution\\_des\\_lois\\_de\\_finances\\_version\\_consolidee\\_fr.pdf](http://lof.finances.gov.ma/sites/default/files/decret_ndeg_2-15-426-relatif_a_l'elaboration_et_a_l'execution_des_lois_de_finances_version_consolidee_fr.pdf)

**IBP Comment**

Le commentaire de l'examineur gouvernemental est ses sources supplémentaires sont bien notés. Afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués, la réponse existante de « c » est conservée.

**116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?**

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

**Source:**

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf)

**Comment:**

Il n'existe pas de loi ou de réglementation obligeant le gouvernement à obtenir l'accord du Parlement avant de dépenser un revenu excédentaire.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

**Comments:** les recettes supplémentaires non prévues sont généralement constatées par tout effort de recouvrement ou de gouvernance et peuvent être affectées à des crédits supplémentaires, ainsi en vertu de l'article 60 de la loi organique des finances, surtout en cas de nécessité impérieuse et imprévue d'intérêt national, des crédits supplémentaires peuvent être ouverts par décret en cours d'année conformément à l'article 70 de la Constitution. Les commissions parlementaires chargées des finances en sont préalablement informées. Durant cette législature le gouvernement a utilisé en 3 reprises l'article 60 de la loi organique 130-13, après constat que les recettes réalisées dépassaient les recettes prévues. Et en cas de nécessité impérieuse et imprévue d'intérêt national, des crédits supplémentaires peuvent être ouverts par décret en cours d'année conformément à l'article 70 de la Constitution. Les commissions parlementaires chargées des finances en sont préalablement informées. (LOF, art. 60) Ex: - décret n° 2.22.780 portant ouverture de crédits supplémentaires au profit du budget général (2022). - décret n° 2.23.431 portant ouverture de crédits supplémentaires au profit du budget général (2023).

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Le cadre qu'il décrit fait référence aux comités des finances qui sont \*informés\* à l'avance des recettes excédentaires dépensées, plutôt que de donner leur approbation. La réponse existante de "d" est conservée.

**117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?**

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

**Source:**

[http://lof.finances.gov.ma/sites/default/files/loi\\_organique\\_130-30\\_fr18.pdf](http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf)

**Comment:**

L'article 62 de la loi organique stipule: Lorsque la conjoncture économique et financière l'exige, le Gouvernement peut, en cours d'année budgétaire, surseoir à l'exécution de certaines dépenses d'investissement. Les commissions parlementaires chargées des finances en sont préalablement informées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

**Comments:** Selon l'article 62 de la loi organique relative à la loi de finances, lorsque la conjoncture économique et financière l'exige, le Gouvernement peut, en cours d'année budgétaire, surseoir à l'exécution de certaines dépenses d'investissement. Les commissions parlementaires chargées des finances en sont préalablement informées. Et en 2020 par exemple, vu les répercussions néfastes de la crise sanitaire sur l'activité économique, ayant engendré un recul inédit des recettes budgétaires, le gouvernement a présenté au Parlement pour approbation le 8 juillet 2020 un projet de Loi de Finances Rectificative de la Loi de Finances initiale : [https://www.finances.gov.ma/Publication/db/2020/BO\\_6903%20bis\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2020/BO_6903%20bis_Fr.pdf)

**IBP Comment**

Étant donné que la loi organique n'a pas changé depuis la précédente OBS et que les lois de finances rectificatives ne sont pas annuelles pendant le cycle budgétaire (voir l'option "Choisir l'année" sous "Lois de finances par année" ici: <https://www.finances.gov.ma/fr/vous-orientez/Pages/plf2024.aspx>), la réponse existante de « d » est maintenue.

**118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?**

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the*

Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

**Answer:**

d. No, a committee did not examine the Audit Report on the annual budget.

**Source:**

**Comment:**

Nous n'avons pas trouvé d'information ni aucune publication sur le site du Parlement, indiquant que le rapport sur l'exécution émis par la cour des comptes avait été analysé en commission ou débattu en plénière avant l'analyse du PLR ni aucune publication.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

**Comments:** L'audit est confié à la cour des comptes qui intervient dans les lois de Règlements, autrement dit au stade de l'exécution de la loi de finances conformément à la Constitution et en l'occurrence l'art 148 .En effet le Règlement intérieur de la chambre des représentants consacre un chapitre titré « relation de la chambre avec la cours des comptes »de l'article 328 à 332, qui explicitent les modes et prérogatives de collaboration entre les 2 institutions. Références : La Constitution du Royaume (art 148) et Règlement Intérieur de la chambre des représentants (art 328) LOF 130.13 (art 66) Le rapport annuel de la Cour des Comptes est présenté par le Premier Président de la Cour devant les deux Chambres du Parlement. La séance plénière est retransmise en direct à la télévision. Les débats ont lieu séparément au sein de chaque Chambre Le débat des projets de Règlement (exécution de la loi de finances à l'année t-2) est alloué à la commission de contrôle des finances publiques en vertu de l'article 81 du Règlement intérieur. elle est censée délibérer sur ce projet à la base des documents d'audits fournis par la cour des comptes en l'occurrence Le rapport sur l'exécution de la loi de finances et la déclaration générale de conformité entre les comptes individuels des comptables et le compte général du Royaume qui sont communiqués par la Cour des comptes au Parlement.. En outre du rapport d'audit de performance et du rapport annuel de performance élaboré par le ministère chargé des finances. Ce rapport constitue la synthèse et la consolidation des rapports de performance élaborés par les départements ministériels et institutions ; et du compte général de l'Etat appuyé du bilan et des autres états financiers ainsi que d'une évaluation des engagements hors bilan; ou d'une annexe relative aux crédits supplémentaires ouverts, accompagnée de tous les justificatifs nécessaires, le cas échéant. La référence légale à ce propos est l'article 66 de la loi organique des finances 130.13 qui stipule que le projet de Règlement de la loi de finances doit être accompagné de ses rapports et documents. Un compte rendu est élaboré par la commission de contrôle des finances publiques relatif aux débats analyse et conclusions retenues et l'approbation. Une séance plénière est tenue pour statuer sur ce projet avant l'envoi à la deuxième chambre. Rapport de la commission de contrôle des finances pour l'exécution de la loi de finances 2021: - [https://www.chambredesrepresentants.ma/sites/default/files/loi/rapport\\_lec\\_1\\_11.23.pdf](https://www.chambredesrepresentants.ma/sites/default/files/loi/rapport_lec_1_11.23.pdf) Procès verbal de l'assemblée pour l'examen du loi de règlement 2021: - [https://www.chambredesrepresentants.ma/sites/default/files/seances/132-cdr24072023\\_0.pdf](https://www.chambredesrepresentants.ma/sites/default/files/seances/132-cdr24072023_0.pdf) Et conformément à l'article 93 du Règlement Intérieur de la Chambre des Conseillers, l'examen du projet de loi de règlement est l'une des prérogatives de la commission des finances de cette Chambre. La dite Commission se délibère sur le projet de loi à la base des documents d'audit fournies par la Cour des Comptes: le rapport sur l'exécution de la loi de finances et la déclaration générale de conformité entre les comptes individuels des comptables et le compte général du Royaume. (LOF, art. 66) Ex: Les rapports en provenance de la Cour des Comptes ont été déposés à la Chambre des Conseillers le 12 Juillet 2023; Date d'examen en commission : 25 Juillet 2023. Lien du rapport de la Commission (projet de loi de Règlement au titre de l'année 2021): [http://www.chambredesconseillers.ma/docs/pv\\_com/2022/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D9%85%D8%B4%D8%B1%D9%88%D8%B9%20%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%A7%D9%84%D8%AA%D8%B5%D9%81%D9%8A%D8%A9%20%D8%B1%D9%82%D9%85%2023.21\\_0001.pdf](http://www.chambredesconseillers.ma/docs/pv_com/2022/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D9%85%D8%B4%D8%B1%D9%88%D8%B9%20%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%A7%D9%84%D8%AA%D8%B5%D9%81%D9%8A%D8%A9%20%D8%B1%D9%82%D9%85%2023.21_0001.pdf)

**Researcher Response**

nous n'avons trouvé aucun rapport similaire qui respecte les délais de l'OBS

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Sur la base de la réponse de suivi du chercheur, la réponse existante de « d » est

maintenue.

**119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?**

**GUIDELINES:**

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

**Answer:**

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

**Source:**

Le Premier président de la Cour des comptes est nommé par le Roi qui est, selon l'article 42 de la Constitution est « l'arbitre suprême entre les institutions, veille au respect de la Constitution, au bon fonctionnement des institutions constitutionnelles ». Néanmoins, l'indépendance de la Cour est effective en pratique au regard des 8 critères de la déclaration de Mexico et elle est garantie juridiquement par la constitution (article : 147).  
[http://www.sgg.gov.ma/Portals/0/constitution/constitution\\_2011\\_Fr.pdf](http://www.sgg.gov.ma/Portals/0/constitution/constitution_2011_Fr.pdf)

**Comment:**

C'est le chef de l'état (dans notre cas le Roi) qui nomme le président de la cour des comptes par un décret royal (Dahir). Le roi peut le changer sans en rendre compte au parlement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** c. Not applicable/other (please comment).

**Comments:** Le Premier président de la Cour des comptes est nommé par sa Majesté le Roi qui est, selon l'article 42 de la Constitution "...l'arbitre suprême entre les institutions, veille au respect de la constitution, au bon fonctionnement des institutions constitutionnelles". Il convient de noter à ce titre que l'indépendance de la Cour des comptes, qui est l'institution supérieure de contrôle des finances publiques du Royaume (ISC), a été confirmée et garantie au niveau de la Constitution de 2011 (article 147, paragraphe 1er). C'est une institution constitutionnelle, indépendante des pouvoirs législatif, exécutif et judiciaire. Son président est nommé par le Roi, qui « veille au bon fonctionnement des institutions constitutionnelles » (article 42 de la Constitution du Royaume du Maroc). Le principe d'indépendance est traduit non seulement au niveau institutionnel, mais aussi au niveau du statut des magistrats des juridictions financières (CDC et CRC). Ils jouissent de l'inamovibilité et leur parcours professionnel est géré par le conseil de la magistrature où siègent, en plus des membres de droit, les représentants élus par leurs pairs. Au regard de la déclaration de Mexico, la Cour des comptes respecte les 8 critères de la déclaration de Mexico arrêtée par l'INTOSAI. (voir notation PEFA, Septembre 2016) :  
<https://www.pefa.org/sites/pefa/files/assessments/reports/MA-Sep16-PFMPR-Public-with-PEFA-Check.pdf> (page 164)

**IBP Comment**

Étant donné que le président de la Cour des comptes est nommé par le Roi et non par le Parlement, comme l'ont confirmé les deux examinateurs externes, la réponse existante de « b » est maintenue.

**120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit**

## Institution (SAI) can be removed from office?

### GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

### Answer:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

### Source:

[http://www.sgg.gov.ma/Portals/0/lois/jur\\_fin\\_fr.pdf?ver=2012-10-16-154656-000](http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000)

### Comment:

C'est le chef de l'état (dans notre cas le Roi) nomme le président de la cours des comptes par un décret royal (Dahir). Le roi peut le changer sans rendre compte au parlement.

Aucune loi ne régit la nomination du président , portant la composition de la cours des comptes est expliqué dans la loi 62-99

### Peer Reviewer

Opinion: Agree

### Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: Etant donné que la Cour des comptes est une institution à caractère juridictionnel et indépendante des trois pouvoirs, l'intervention de ces derniers n'est requise ni dans la nomination, ni dans la révocation des présidents et des responsables de la Cour.

### IBP Comment

À la lumière du commentaire fourni par le chercheur, la réponse existante de « b » est maintenue. De plus, alors que l'examineur gouvernemental note que les trois pouvoirs ne sont pas impliqués dans la nomination du président de la Cour, le roi l'est (selon la question 119).

## 121. Who determines the budget of the Supreme Audit Institution (SAI)?

### GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

### Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the



budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**Source:**

En se basant sur la loi 62-99 notamment l'article 9, c'est le président de la Cour des comptes qui prépare le projet de budget.  
[http://www.sgg.gov.ma/Portals/0/lois/jur\\_fin\\_fr.pdf?ver=2012-10-16-154656-000](http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Le budget de la Cour est établi par elle-Même et inscrit au budget général de l'Etat qui est soumis au processus d'adoption du PLF au niveau du parlement. Un projet est préparé sur la base de la contribution de toutes les structures des juridictions financières. Il est arrêté par le Premier Président, conformément aux dispositions de l'article 9 de la loi 62-99 et son niveau de financement est compatible avec les ressources dont l'ISC a besoin pour s'acquitter de son mandat. Ensuite, il est discuté et adopté par le parlement. Il est ensuite exécuté par la Premier président qui en est l'ordonnateur dans les Mêmes règles et conditions appliquées aux dépenses publiques. Un comptable public est détaché auprès de la Cour.

**122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?**

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.*

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

**Comment:**

Selon la loi N° 52-06 modifiant et complétant la loi N°62-99 formant code des juridictions financières

Chapitre Premier : Attributions Article 2 : Conformément aux dispositions des articles 96 et 97 de la Constitution, la cour des comptes, désignée dans la suite du texte par la cour, est chargée d'assurer le contrôle supérieur de l'exécution des lois de finances. Elle s'assure de la régularité des opérations de recettes et de dépenses des organismes soumis à son contrôle en vertu de la loi et en apprécie la gestion. Elle sanctionne, le cas échéant, les manquements aux règles qui régissent lesdites opérations. Elle assiste le parlement et le gouvernement dans les domaines relevant de sa compétence en vertu de la loi. Elle rend compte à Sa Majesté le Roi de l'ensemble de ses activités.

Article 3 : La cour des comptes vérifie et juge les comptes présentés par les comptables publics, sous réserve des compétences dévolues en vertu de la présente loi, aux cours régionales des comptes, désignées dans la suite du texte par les cours régionales. Elle exerce également une fonction juridictionnelle en matière de discipline budgétaire et financière dans les conditions fixées par le présent livre. Elle contrôle la gestion des organismes énumérés par le présent livre. Elle statue sur les appels formés contre les jugements prononcés à titre définitif par les cours régionales.

Elle exerce une mission permanente de coordination et d'inspection vis-à-vis des cours régionale et juridictions financières.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Conformément à l'article 24 du code des juridictions financières, la programmation des missions de la Cour s'opère d'une manière collégiale au sein du comité des programmes et des rapports. Il est composé du premier président, des présidents de chambres et du secrétaire général de la Cour. Le premier président de la Cour approuve le programme annuel des travaux, préparé et arrêté par le Comité des programmes et des rapports et ce, en coordination avec le Procureur général du Roi en ce qui concerne les affaires relevant des attributions juridictionnelles de la Cour. Il convient de préciser que la Cour s'est dotée d'un plan stratégique des juridictions financières sur la période 2022-2026. Ce plan oriente les missions vers celles ayant un impact sur le citoyen dans le cadre d'une approche basée sur les risques. Une programmation pluriannuelle en a découlé en phase avec lesdites orientations. Par ailleurs, conformément au code des juridictions financières, la Cour dispose de toute la liberté pour accéder aux documents et aux personnes à l'occasion des missions de contrôle effectuées par ses auditeurs qui bénéficient du statut du magistrat. Aucune entrave n'a jamais fait obstacle à cette liberté.

**123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

**Source:**

<https://twinning.msz.gov.pl/media/1787/fiche-jumelage-cour-des-comptes-finale-ma43.pdf>

**Comment:**

Selon les recommandations faites dans le cadre de la COOPERATION MAROC-UNION EUROPEENNE "HAKAMA" (Gouvernance Publique), la Cour des comptes marocaine a mis en place un système d'assurance de la qualité, cependant les résultats de ces évaluations ne sont pas mis à la disposition du public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La Cour des Comptes dispose d'un dispositif en charge de l'assurance qualité, qui examine, d'une manière permanente, les processus d'audit et veille sur la qualité des travaux. A ce titre, il est à noter que les orientations stratégiques des juridictions financières sur la période 2022-2026 ont érigé le renforcement de la qualité des travaux en objectif stratégique. Par ailleurs, la Cour a effectué en 2016 une évaluation de sa performance selon la méthodologie SAI PMF ( Performance Measurement Framework) qui a été examinée par les experts de L'IDI (INTOSAI Development Initiative).

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

**Answer:**

c. Rarely (i.e., once or twice).

**Source:**

<https://mapnewsletters.ma/el-adaoui-presente-laction-de-la-cour-des-comptes/>

[https://telquel.ma/instant-t/2022/05/11/devant-les-deputes-zineb-el-adaoui-rend-compte-de-lactivite-de-la-cour-des-comptes\\_1766278/](https://telquel.ma/instant-t/2022/05/11/devant-les-deputes-zineb-el-adaoui-rend-compte-de-lactivite-de-la-cour-des-comptes_1766278/)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Frequently (i.e., five times or more).

**Comments:** En vertu de l'article 148 de la constitution " la Cour des comptes assiste le parlement dans les domaines de contrôle des finances publiques. Elles répond aux questions et consultations en rapport avec les fonctions de la législation, de contrôle et d'évaluation, exercées par le parlement et relatives au finances publiques". A ce titre, la Cour reçoit de manière régulière des questions et thèmes du Parlement auxquels elle répond et apporte les précisions demandées par les membres du Parlement. Il convient de préciser aussi, que conformément à l'article 148 de la constitution, le Premier président de la Cour présente chaque année devant le Parlement un exposé des activités des juridictions financières. Cet exposé est suivi d'un débat au sein du Parlement. Ainsi, au titre de l'année 2022, la présidente de la Cour des Comptes a présenté devant les deux chambres du Parlement réunies : - Un exposé sur les activités des Juridictions Financières: <https://www.courdescomptes.ma/avis/expose-de-madame-le-premier-president-de-la-cour-des-comptes-devant-le-parlement-sur-les-activites-des-juridictions-financieres-2/> - Un exposé concernant l'action des tribunaux financiers: <https://snrtnews.com/fr/live/parlement-zineb-el-adaoui-presente-le-rapport-des-activites-de-la-cour-des-comptes>

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Le premier lien qu'ils citent concerne un événement survenu le 2 mai 2023 (tandis que la question 124 porte sur les 12 mois précédant la date limite de recherche de l'OBS 2023, le 31 décembre 2022), tandis que leur deuxième lien fait référence à la même audience que le deuxième lien fourni par le chercheur ([https://telquel.ma/instant-t/2022/05/11/devant-les-deputes-zineb-el-adaoui-rend-compte-de-lactivite-de-la-cour-des-comptes\\_1766278/](https://telquel.ma/instant-t/2022/05/11/devant-les-deputes-zineb-el-adaoui-rend-compte-de-lactivite-de-la-cour-des-comptes_1766278/)). La réponse existante de "c" est conservée.

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

**Comment:**

Une page twitter indiquée à la fin du Budget citoyen est opérationnelle étant donné qu'un compte Twitter général n'est pas accepté comme mécanisme formel de participation du public pour cette question, qui évalue la participation du public spécifiquement lors de la formulation du budget.

Étant donné que la Direction du Budget, relevant du MEF, n'a pas organisé une rencontre avec la société civile comme les années précédentes notre réponse est "d"

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

**Comments:** <sup>1</sup> Le mécanisme du dialogue social institué au Maroc constitue un outil indispensable pour développer la coopération entre le gouvernement et ses partenaires économiques et sociaux, de manière à consolider la paix sociale et à promouvoir le développement économique et social dans son ensemble. Dans ce cadre, et dans la consécration des efforts du Gouvernement veillant à tenir compte des recommandations du dialogue social dans la formulation du budget 2023 et à répondre aux différentes propositions émises par les centrales syndicales et le patronat pour l'élaboration de ce budget, en particulier celles liés à la révision de l'Impôt sur le Revenu et la réduction de la pression fiscale, l'Exécutif, les centrales syndicales les plus représentatives et le patronat se sont réunis le 14 septembre 2023, pour le démarrage du second round du dialogue social lancé à l'initiative du Chef du gouvernement. Ainsi des commissions conjointes ont été mises en place afin de traiter les différentes propositions. Parmi ces commissions figurent celle présidé par le Ministre délégué auprès du Ministre de l'Économie et des Finances chargé du budget, qui a tenu des réunions, les 22, 23 et 28 septembre 2022, avec les représentants de la Confédération Générale des Entreprises du Maroc (CGEM) et des centrales syndicales les plus représentatives. Le but étant de recueillir les propositions des syndicats en la matière en vue de les inclure dans le Projet de Loi de Finances 2023: <https://lematin.ma/express/2022/dialogue-social-revision-regime-lir-reforme-retraites-reexamen-legislation-travail-chantiers-second-round/380907.html> <https://snrtnews.com/fr/article/impot-sur-le-revenu-les-reunions-se-multiplient-entre-lekjae-et-les-syndicats-54511> <sup>1</sup> La CGEM a soumis également en juin 2022 ses propositions au MEF pour la loi de finances 2023, et qui s'articulent autour de mesures fiscales ayant pour objectif de relâcher la pression fiscale sur les entreprises, dont plusieurs sont prises en considération lors de la formulation du budget 2023: <https://lematin.ma/express/2022/loi-finances-2023-cgem-depose-propositions/376903.html> <https://www.leconomiste.com/flash-infos/plf-2023-les-mesures-phares-de-la-cgem> - Egalement, l'Alliance des Economistes Istiqlaliens, le « think-tank » économique du Parti de l'Istiqlal, un parti politique siégeant au niveau du parlement marocain, a publié une note de recommandations, en guise de contribution à la préparation du projet de loi de finance PLF 2023. <https://lematin.ma/express/2022/plf-2023-propositions-lalliance-economistes-istiqlaliens/381683.html> <sup>1</sup> D'un autre côté, une journée d'étude organisée le 2 mars 2022 par le ministère de l'Économie et des Finances, au parlement, en vue de discuter sur la possibilité de l'introduction d'une taxe intérieure de consommation (TIC) sur les produits sucrés, en présence des professionnels et des parlementaires <https://www.maroc-hebdo.press.ma/fiscalite-introduction-taxe-sucre> <https://www.finances.gov.ma/fr/Pages/detail-actualite.aspx?fiche=5766> <https://snrtnews.com/fr/article/plf-2023-la-taxe-sur-les-produits-sucres-refait-surface-57120> <sup>1</sup> Il convient de noter aussi que durant la phase de préparation et de formulation du budget annuel, le gouvernement, représenté par le Ministre de l'Économie et des Finances, présente chaque année le cadre général de la préparation du PLF devant la commission parlementaire chargée des finances et du développement économique à la chambre des représentants et la commission des finances à la chambre des conseillers (article 47 de la loi organique n°13-130 relative à la Loi de Finances). Il s'agit d'une étape importante pour présenter devant les Représentants du peuple toutes les données relatives à la politique économique et financière, ainsi que les orientations suivies et adoptées pour la formulation du budget annuel. D'où, la prise en compte des points de vue des parlementaires est parfaitement justifiée. <sup>1</sup> Une page twitter est également mise à la disposition du public (<https://twitter.com/financesmaroc>) pour recueillir les observations des citoyens d'une manière ponctuelle lors de l'élaboration du PLF 2023.

#### Researcher Response

les réunions de septembre 2022 entre le ministère des Finances, la CGEM et les syndicats dans le cadre du dialogue social pourrait être a la limite prises en compte, de ce fait la réponse pourrait être changée de d à c

#### IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Conformément aux lignes directrices pour la question Q125 : « S'il existe plusieurs mécanismes utilisés par l'exécutif, veuillez sélectionner le mécanisme le plus approfondi ou le plus interactif qui reflète les efforts du gouvernement pour intégrer la contribution des citoyens dans la formulation du budget annuel. » D'après les informations fournies par l'examineur, le mécanisme de dialogue social semble être le plus interactif, même si la participation est limitée aux syndicats invités et à la CGEM. À la lumière de cela et du commentaire de suivi du chercheur, la réponse est révisée de « d » à « c ».

**126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?**

#### GUIDELINES:

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

#### Answer:

b. The requirements for an "a" response are not met.

**Source:**

**Comment:**

Le Maroc a mis en place la budgétisation sensible au genre (BSG) cependant l'exécutif ne prend pas des mesures concrètes pour intégrer les personnes vulnérables dans la formulation du budget. Il fait appel à quelques mécanismes de participation du public qui restent sous exploités et inadaptés au citoyen.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

**Comments:** ' - Les politiques visant à lutter contre la pauvreté sont bien présentées dans la note de présentation du PLF 2023 (généralisation de la protection sociale, Initiative Nationale pour le Développement Humain (INDH), solidarité et cohésion sociale, Mise en œuvre du programme de réduction des disparités sociales et territoriales en milieu rural...) et constituent l'une des priorités du Gouvernement : [https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation\\_Fr.pdf](https://www.finances.gov.ma/Publication/db/2023/02-Note-presentation_Fr.pdf) ' - Les personnes vulnérables sont concernées par les mécanismes assurant la participation citoyenne dans le processus de préparation budgétaire, notamment à travers le mécanisme du dialogue social cité dans la réponse à la question 125, dont les recommandations ont été prises en compte lors de la formulation du budget 2023, à travers les réunions tenues par le Ministre délégué auprès du Ministre de l'Économie et des Finances chargé du budget, les 22, 23 et 28 septembre 2022 avec la CGEM et les centrales syndicales les plus représentatives: <https://snrtnews.com/fr/article/impot-sur-le-revenu-les-reunions-se-multiplient-entre-lekjae-et-les-syndicats-54511> ' - La mise en place de la budgétisation sensible au genre (BSG), via le centre d'excellence pour la Budgétisation Sensible au Genre (CE-BSG) créé en février 2013 au sein du MEF: <https://cebsg.finances.gov.ma/>, est également un moyen parmi d'autres pour renforcer la participation des personnes vulnérables et leur intégration dans la phase de préparation budgétaire. Ce centre vise une meilleure appropriation de la programmation et une planification intégrant la dimension genre dans les programmes et projets des Ministères et Institutions, en tenant compte des besoins des citoyens et en utilisant les indicateurs de performance comme outil pour le suivi de l'exécution desdits programmes et projets. Dans ce cadre, le CE-BSG, en partenariat avec l'ONU femmes, a organisé, les 6,7 et 8 septembre 2022 à Rabat, trois ateliers de restitution en vue de consolider au niveau central, les résultats des ateliers participatifs tenus au niveau des directions régionales des départements ministériels qui ont eu lieu au courant du mois de juillet 2022, et de favoriser l'ancrage de la BSG dans le PLF 2023 : <https://cebsg.finances.gov.ma/post/ateliers-de-restitution-de-l'accompagnement-des-departements-ministeriels-pour-l'integration-du-genre-dans-le-projet-de-la-loi-de-finances-2023> ' - A préciser dans le même sens que le PLF2023 a consacré 200 postes budgétaires pour les personnes en situation d'handicap, à l'instar des années antérieures : Corps de la loi de finances 2023 (page 35): <https://www.finances.gov.ma/Publication/db/2023/01-Corps-la-Loi-Fr.pdf>. Nous notons à ce niveau que les parlementaires ont joué un rôle central pour le soutien des catégories des personnes en situation de handicap et continueront toujours de plaider en leur faveur dans la perspective de programmer davantage de postes budgétaires à leur profit dans le cadre des budgets financiers discutés au parlement.

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. La réponse à la Q126 doit concerner directement le mécanisme de participation évalué à la Q125 (c'est-à-dire les séances de dialogue social). Sur la base du point sur le dialogue social dans le commentaire de l'examineur (ainsi que de l'article de SNRT News), il n'y a aucune mesure concrète apparente pour inclure ou représenter les parties vulnérables ou sous-représentées de la population. La réponse existante de "b" est maintenue.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this*

question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

**Comment:**

Le mécanisme décrit est assez simple il ne traite pas de manière spécifique les questions concernant les prévisions des recettes, politique et administration, questions macroéconomiques

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Comments:** 'Lors des rencontres tenues par le Ministre délégué auprès du Ministre de l'Économie et des Finances chargé du budget, les 22, 23 et 28 septembre 2022 avec la CGEM et les centrales syndicales les plus représentatives, plusieurs aspects du PLF 2023 ont été discutés. Il s'agit en particulier du contexte de la préparation du PLF 2023, avec une présentation des principaux indicateurs macroéconomiques nationaux qui ont marqué la conjoncture en 2022, les chantiers prioritaires et les contraintes liées à la préparation du PLF 2023, ainsi que plusieurs scénarii de la réforme proposée en ce qui concerne la révision des taux d'imposition de l'IR pour les salariés et les retraités, et leur impact sur le revenu des ménages et sur le budget de l'Etat.

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Selon le commentaire de suivi du chercheur et le commentaire « IBP Staff » à la question Q125, le mécanisme de dialogue social entre le ministère de l'Économie et des Finances, la CGEM et les centrales syndicales est évalué comme un mécanisme de participation de l'exécutif pendant la phase de formulation du cycle budgétaire. La réponse est révisée de « d » à « c ».

**128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?**

**GUIDELINES:**

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

**Source:**

<https://www.chikaya.ma/?lang=fr>

**Comment:**

Le site a été mis en place en janvier 2018, il permet de laisser des réclamations, de faire des propositions ou des remarques mais qui ne concernent pas spécifiquement l'exécution du budget annuel. La réponse "b" nous paraît la plus adaptée.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** ' Le gouvernement a mis en place le portail chikaya pour développer le sens participatif des citoyens : <https://www.chikaya.ma/?lang=fr>. Ceci permet au public d'exprimer son point de vue durant la phase d'exécution budgétaire. A ce jour, le taux de réclamations traitées est de 65,2% avec un délai de traitement moyen de 54 jours et un taux de satisfaction d'environ 57%. Ce portail permet également de déposer des propositions à l'ensemble des départements ministériels, notamment le Ministère de l'Economie et des Finances <https://chikaya.ma/index.php?page=reclamation.FormulaireDemande&type=2&idOrg=6636&lang=fr&h=85545fc741f01f471cf1a2724024296001e228e58b3fd2dfe4d8294619514fe9>

' La phase d'exécution budgétaire au cours de l'année est contrôlée par la chambre des représentants. Le contrôle de l'action gouvernementale est l'une des fonctions constitutionnelles de l'institution parlementaire. Dans ce sens, la chambre des représentants est chargée du contrôle et du suivi de l'exécution du budget au cours de l'année.



129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

**Comments:** Les groupes vulnérables de la population sont aussi concernés par les mesures citées dans la réponse à la question 128. Ce qui leur permet de formuler et d'inclure leurs contributions au cours de l'exécution du budget annuel

**IBP Comment**

Le commentaire de l'examinateur gouvernemental est bien noté. Bien qu'il soit entendu que n'importe qui (y compris les membres de groupes vulnérables) peut utiliser le portail Chikaya, aucune mesure concrète pour inclure ces populations vulnérables/sous-représentées \* spécifiquement \* n'est citée. La réponse existante de "b" est maintenue.

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering*

this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

<https://www.chikaya.ma/?lang=fr>

**Comment:**

Le site a été mis en place en janvier 2018, il permet de laisser des réclamations, de faire des propositions ou des remarques mais qui ne concernent pas spécifiquement l'exécution du budget annuel. La réponse "c" nous paraît la plus adaptée.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The executive's engagement with citizens covers all six topics.

**Comments:** ' Le gouvernement a mis en place le portail chikaya pour développer le sens participatif des citoyens, Ce portail permet, en effet, de déposer des propositions à l'ensemble des départements ministériels, notamment le Ministère de l'Economie et des Finances, en ce qui concerne l'exécution du budget annuel en matière de toutes les thématiques citées : <https://chikaya.ma/index.php?page=reclamation.FormulaireDemande&type=2&idOrg=6636&lang=fr&h=85545fc741f01f471cf1a2724024296001e228e58b3fd2dfe4d8294619514fe9>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Étant donné qu'aucun sujet spécifique pour l'engagement des citoyens sur l'exécution du budget n'est fourni sur le portail Chikaya cité pour la question 128, mais étant également donné que les citoyens peuvent soumettre toutes les observations, suggestions, plaintes, etc. de leur choix, la réponse existante de « c » est maintenu afin d'assurer l'application cohérente de la méthodologie de l'enquête dans tous les pays.

**131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?**

**Comprehensive information must include at least three of the following elements:**

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

**Comments:** La préparation du budget annuel par le gouvernement passe par plusieurs étapes. Depuis les principales orientations informatives et prioritaires de la lettre de cadrage élaborée par le chef du gouvernement, en passant par le processus de préparation et du dépôt du PLF à la chambre des représentants, le public est bien informé à l'avance dans ce sens : - Mars : diffusion de la circulaire du chef du gouvernement relative au cadrage macroéconomique à moyen terme : <https://lof.finances.gov.ma/fr/actualites/diffusion-de-la-circulaire-du-chef-du-gouvernement-ndeg5bis2022-en-date-du-8-mars-2022> - Juillet : exposé du Ministre chargé des finances, devant les commissions des finances du Parlement, présentant le cadre général de préparation du PLF de l'année suivante. - Août : diffusion de la circulaire du chef du gouvernement, relative à la préparation du Projet de Loi de Finances, et contenant les principaux axes et orientations de ladite loi : <https://www.finances.gov.ma/Publication/db/2022/%D9%85%D9%86%D8%B4%D9%88%D8%B1%20%D8%B1%D8%A6%D9%8A%D8%B3%20%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D8%A9%20%D8%A7%D9%84%D9%85%D8%AA%D8%B9%D9%84%D9%82%20%D8%A8%D8%A7%D8%B9%D8%AF%D8%A7%8%AF%20%D9%85%D8%B4%D8%B1%D9%88%D8%B9%20%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D9%85%D8%A7%D9%84%D9%8A%D8%A9%20%D8%3%D9%86%D8%A9%202023.pdf> - Septembre : Publication Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal pour donner une première estimation de l'évolution de la situation économique et budgétaire en amont de l'ouverture du débat sur le Projet de Loi de Finances et de permettre au Parlement de préparer l'examen dudit projet : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf> Egalement, selon un communiqué du chef du gouvernement suite à une réunion tenue en date du 14 septembre 2022, le second round du dialogue social a été lancé à l'initiative du Chef du gouvernement, ainsi plusieurs commissions conjointes ont été mises en place afin de traiter des questions d'actualité. Ces questions se rapportent notamment à la révision du régime de l'impôt sur le revenu, la réforme des régimes de retraite et le réexamen d'un ensemble de législations du travail. Et ce afin de trancher au sujet de cette question dans un délai raisonnable, de manière à permettre d'inclure ses dispositions à impact budgétaire dans la loi de Finances de l'année 2023. <https://lematin.ma/express/2022/dialogue-social-revision-regime-lir-reforme-retraites-reexamen-legislation-travail-chantiers-second-round/380907.html> <https://fr.hespress.com/285452-plf-2023-une-reforme-de-lir-au-gout-des-syndicats.html>

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. La diffusion de différents documents budgétaires concernant les différentes étapes du processus budgétaire de mars à septembre ne concerne pas directement le mécanisme de participation à la formulation cité en Q125

(dialogue social) ni le mécanisme de participation à l'exécution cité en Q128 (le portail Chikaya). Par ailleurs, selon le premier article fourni par l'examineur, « La réunion inaugurale de ce round a été l'occasion de fixer les principaux axes du dialogue ». La réponse est révisée de « d » à « c » afin de garantir l'application cohérente de la méthodologie de l'enquête dans les pays évalués.

**132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

Aucun mécanisme

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Comments:** Par rapport au mécanisme identifié au niveau de la question n°125, une rétro information a été fourni concernant les résultats des réunions tenues avec les syndicats ainsi que le patronat en date du 17 octobre 2022, au niveau de la presse, et ce avant même le dépôt du Projet de Loi de Finances 2023 au parlement. <https://fr.le360.ma/economie/revision-de-lir-le-detail-de-la-nouvelle-offre-du-gouvernement-268790/> Egalement, et pendant l'élaboration budgétaire, le gouvernement met à la disposition du public toutes les informations nécessaires concernant le processus de budgétisation. La présentation du cadre général et les documents annexes devant le parlement, sont parmi les exigences permettant de justifier l'approche participative du gouvernement dans la formulation du budget annuel.

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Toutes les preuves pour cette question doivent concerner le mécanisme de dialogue social discuté à la Q125 ; aux fins de cette question, un article de presse décrivant une réunion n'implique pas de compte rendu écrit ou de rapport de l'exécutif concernant soit la liste des contributions du public, soit la manière dont elles ont été utilisées. La réponse actuelle « d » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués.

**133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Suivant sa fonction de contrôle de l'action gouvernementale, la chambre des représentants contribue dans la surveillance de l'exécution du budget annuel

**134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

**Comments:** Oui, l'exécutif intègre la participation dans son calendrier pour formuler le Projet de budget de l'exécutif et le public est informé sur le calendrier de préparation du PLF. En effet, la préparation du budget annuel par le gouvernement passe par plusieurs étapes. Depuis les principales orientations informatives et prioritaires de la lettre du cadrage élaborée par le chef du gouvernement, en passant par le processus de préparation et du dépôt du PLF à la chambre des représentants, le public est bien informé à l'avance dans ce sens: - Mars : diffusion de la circulaire du chef du gouvernement relative au cadrage macroéconomique à moyen terme : <https://lof.finances.gov.ma/fr/actualites/diffusion-de-la-circulaire-du-chef-du-gouvernement-ndeg5bis2022-en-date-du-8-mars-2022> - Juillet : exposé du Ministre chargé des finances, devant les commissions des finances du Parlement, présentant le cadre général de préparation du PLF de l'année suivante. - Août : diffusion de la circulaire du chef du gouvernement, relative à la préparation du Projet de Loi de Finances, et contenant les principaux axes et orientations de ladite loi : <https://www.finances.gov.ma/Publication/db/2022/%D9%85%D9%86%D8%B4%D9%88%D8%B1%20%D8%B1%D8%A6%D9%8A%D8%B3%20%D8%A7%D9%84%D8%AD%D9%83%D9%88%D9%85%D8%A9%20%D8%A7%D9%84%D9%85%D8%AA%D8%B9%D9%84%D9%82%20%D8%A8%D8%A7%D8%B9%D8%AF%D8%A7%8AF%20%D9%85%D8%B4%D8%B1%D9%88%D8%B9%20%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D9%85%D8%A7%D9%84%D9%8A%D8%A9%20%D8%3%D9%86%D8%A9%202023.pdf> - Septembre : Publication Rapport d'Exécution Budgétaire et de Cadrage Macroéconomique Triennal pour donner une première estimation de l'évolution de la situation économique et budgétaire en amont de l'ouverture du débat sur le Projet de Loi de Finances et de permettre au Parlement de préparer l'examen dudit projet : <http://www.finances.gov.ma/Publication/db/2022/rapport-execution-budgetPLF2023.pdf>

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. The stages he cites all appear to refer to the issuing of documents or presentations by the executive, rather than formal participation mechanism to be used by the public. The existing response of "b" is maintained.

**135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the**

**annual budget?**

**GUIDELINES**

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

**Answer:**

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

**Comment:**

l'exécutif invite des personnes ou des groupes spécifiques à participer aux discussions sur le budget (la participation n'est pas, dans la pratique, ouverte à tous). en effet par exemple le ministère des Solidarité de la Femme, de l'Insertion Sociale et de la Famille invitent certains acteurs de la société civile

**Peer Reviewer****Opinion:** Agree**Comments:** Additional source: <https://www.maghress.com/fr/observateur/201845>**Government Reviewer****Opinion:** Disagree**Suggested Answer:**

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

**Comments:** Les départements ministériels et institutions peuvent adopter une approche participative lors de l'élaboration des différentes politiques publiques, à travers des consultations. Nous citons à titre d'exemple : - Le Ministère de l'Economie et des Finances qui a fait participer la CGEM et les centrales syndicales les plus représentatives dans la formulation du budget 2023, en intégrant les recommandations du dialogue social dans le processus de formulation du budget, conformément aux explications fournies au niveau de la question 125: <https://snrtnews.com/fr/article/impot-sur-le-revenu-les-reunions-se-multiplient-entre-lekja-et-les-syndicats-54511> - Le Ministère de la Solidarité, de l'Insertion Sociale et de la Famille qui invite certains acteurs de la société civile ou représentants des associations : <https://social.gov.ma/madame-la-ministre-aawatif-hayar-recoit-madame-houda-najjar-presidente-de-lassociation-yanispour-le-developpement-la-culture-et-les-arts/> <https://lematin.ma/express/2023/femme-famille-pari-developpement-debat-national-lance/386208.html> <https://social.gov.ma/reunion-de-concertation-avec-les-reseaux-des-associations-actives-dans-le-domaine-du-handicap-sur-le-projet-du-nouveau-systeme-devaluation-du-handicap/> <https://www.mapexpress.ma/actualite/societe-civile-et-associative/protection-lenfance-reunion-concertation-politique-publique-integree-2015-2025/> - Le Ministère Transition Numérique et Réforme de l'Administration: Sessions régionales d'écoutes autour de la Transition Numérique au niveau de toutes les régions du Royaume <https://www.youtube.com/watch?v=g4uJVwcpEs> <https://www.mmmp.gov.ma/fr/actualites/sessions-r%C3%A9gionales-d%E2%80%99%C3%A9coutes-autour-de-la-transition-num%C3%A9rique-mme-ghita-mezzour-rencontre-les-citoyens-de-la-r%C3%A9gion-de-marrakech-safi> <https://euomagreb.com/sessions-regionales-decoutes-autour-de-la-transition-numerique-mme-ghita-mezzour-ministre-de-la-transition-numerique-et-de-la-reforme-de-ladministration-rencontre-les-citoyens-de/> <https://www.lebrief.ma/rabat-mezzour-souligne-limportance-du-chantier-de-la-transition-numerique/> - Ministère de l'Aménagement du territoire national, de l'Urbanisme, de l'Habitat et de la Politique de la ville: Dialogue National de l'Urbanisme et de l'Habitat <https://www.lavieeco.com/au-royaume/dialogue-national-de-lurbanisme-et-de-lhabitat-4-000-participants-aux-concertations-regionales/> <https://ledesk.ma/encontinu/dialogue-national-de-lurbanisme-et-de-lhabitat-des-concertations-tenues-dans-plusieurs-villes-du-royaume/>

**IBP Comment**

Les exemples fournis par l'examinateur gouvernemental sont bien notés. Le premier exemple (du ministère de l'Économie et des Finances) ne peut pas être cité pour la question 135, car la question porte sur les ministères de tutelle. Pour les autres exemples, soit seuls des groupes spécifiques sont invités, soit la discussion est moins directement liée à la formulation ou à l'exécution du budget. La réponse de « c » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans les pays évalués.

**136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?**

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*



- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

**Answer:**

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, public hearings on the budget are held, and members of the public/CSOs testify.

**Comments:** 'Pour ce qui est des séances publiques et en vertu de l'article 68 de la Constitution du Royaume, les séances des chambres du parlement sont publiques ; quant aux commissions leurs séances sont secrètes, cependant et selon ce même article, les Règlements des deux chambres peuvent fixer les règles permettant la tenue de séances publiques. ainsi pour la chambre des représentants et selon l'article 96 les modalités pour une séance publique sont en nombre de trois, dont les textes législatifs qui concernent une masse importante de citoyens et redevables. Pour toute transparence les rapports des commissions sont en exclusivité téléchargeables et à la portée du public via le site web de la chambre des représentants. cependant d'autres mécanismes de participation sont accessibles au public pour exprimer ses points de vue, on cite à ce point les journées d'études organisées par les groupes et groupements parlementaires à l'occasion de l'examen et discussion du projet de loi de finances . A noter aussi que la constitution marocaine permet de déposer des motions par les citoyens, ainsi et en vertu de la loi organique 64-14 qui vient en application de l'article 14 de la constitution du Royaume , et qui fixe les modalités d'exercice de droit de présenter des motions en matière législative, et qui représentent toute demande présentée par des citoyens résidant au Maroc ou à l'étranger , dans le but de participer à l'initiative législative par le biais de ces citoyens désirant élaborer des motions dans ce sens signées avec appui d'autres citoyens opposant leur signature sur la liste d'appui à la motion . La loi selon son article" 2" définit le comité de présentation de la motion composé de neuf (9) membres au moins choisis parmi les mentionnaires appartenant au moins au tiers du nombre des régions du Royaume . le mandataire du comité de présentation de la motion est le porte-parole officiel du comité et l'interlocuteur des présidents des deux chambres du parlement. Le bureau de la chambre concernée statue sur la motion déposée dans un délai de soixante (60) jours à compter de la date de dépôt. les références des lois organiques des motions et pétitions sont les suivantes : - [http://www.sgg.gov.ma/Portals/0/lois/Loiorganique\\_44-14\\_Fr.pdf?ver=2017-02-08-171743-837](http://www.sgg.gov.ma/Portals/0/lois/Loiorganique_44-14_Fr.pdf?ver=2017-02-08-171743-837) - [http://www.sgg.gov.ma/Portals/0/lois/Loiorganique\\_64-14\\_Fr.pdf?ver=2017-02-08-172310-160](http://www.sgg.gov.ma/Portals/0/lois/Loiorganique_64-14_Fr.pdf?ver=2017-02-08-172310-160) - Les citoyens peuvent commenter ou exprimer un avis sur les projets et les propositions de loi dans les 15 jours à compter de la date de leur transmission à la Chambre. Pour ce faire, des espaces interactifs sont mis à la disposition des citoyens pour communiquer et écouter leurs revendications via le site internet de la Chambre. (RI, art.324) - Pendant la période d'examen du PLF, les commissions parlementaires reçoivent des représentants de la société civile ou des groupes d'intérêts. Ils font aussi appel à des chercheurs ou des experts. (RI, art. 123) <http://www.chambreconseillers.ma/docs/%D8%A7%D9%84%D9%86%D8%B8%D8%A7%D9%85%20%D8%A7%D9%84%D8%AF%D8%A7%D8%AE%D9%84%D9%8A%20%D9%84%D9%85%D8%AC%D9%84%D8%B3%20%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D8%B4%D8%A7%D8%B1%D9%8A%D9%86%202020.pdf>

**Researcher Response**

selon les mécanismes identifiés dans la question 125 nous changeons notre réponse de d à c

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Les dispositions énoncées dans les articles 123 et 324 du Règlement Intérieur de la Chambre des Conseillers sont bien accueillies, mais étant donné qu'aucun exemple concret de l'utilisation de ces mécanismes dans l'élaboration du budget de l'exercice 2023 n'est fourni, la réponse est révisée de "d" à "c."

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The legislature seeks input on all six topics.

**Comments:** L'engagement du corps législatif avec le citoyen est prioritaire, c'est l'objectif et le fruit même de la démocratie. Le corps législatif est le représentant des citoyens et leur porte-parole via une communication pérenne tout au long de son mandat et de ce fait les rétroactions sur tous les sujets sont à priori la base de réflexions des élus législateurs. La constitution permet à travers les lois organiques des motions et pétitions (64-14- et 44-14) de combler les vides et donner la voie au public

**IBP Comment**

Le commentaire de l'examineur gouvernemental est bien noté. Selon le commentaire "IBP Staff" à la Q136, sans exemple concret de l'utilisation

des mécanismes décrits aux articles 123 et 324 du Règlement Intérieur de la Chambre des Conseillers dans l'élaboration du budget de l'exercice 2023, la réponse existante de "d" est maintenue.

**138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Comments:** Il est à signaler que tous les rapports des commissions permanentes et les comptes rendus des délibérations de l'assemblée à la plénière sont publiés et accessibles au public via le site web de la chambre des représentants, de même les délibérations de l'assemblée sont ouvertes au public. Pour les rétroactions du public qui sont déjà une réponse aux actions préliminaires des citoyens et citoyennes à travers des communications permanentes avec les élus ou le fruit de demandes de motions ou pétitions (lois organiques 66-14-et 44-14 ) et donc sont prises dans le débat des groupes parlementaires au sens que l'action législative ou de contrôle émane à priori de la communication permanente entre élus et citoyens et donc le reflet de rétroactions du public.

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Les explications fournies n'indiquent pas l'existence d'un document écrit répertoriant spécifiquement les contributions reçues du public ou un résumé de la façon dont elles ont été utilisées, et aucun exemple n'est fourni

non plus. La réponse existante de "d" est maintenue.

**139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Comme signalé ci-haut les rapports d'audit sont généralement élaborés par la cour des comptes soit à son initiative et ses prérogatives , soit à l'initiative de la chambre des représentants via sa commission de contrôle des finances publics qui peut , selon le règlement intérieur de la chambre, définir des missions d'audit et demander à la cour des comptes d'auditer des institutions ou départements ou établissements publics et d'élaborer un rapport d'audit répondant aux questions pertinentes proposée par le législatif. Souvent ces questions sont le fruit de la communication permanente entre élus et citoyens sur les problématiques soulevées et constatées par le public. Dans le même ressort , la constitution permet selon l'article 15 et en vertu de la loi organique 44-14 qui détermine les conditions et modalités de présenter des pétitions aux pouvoirs publics par le citoyen , il s'agit dans ce sens de demandes écrites appuyées par des listes d'appui à la pétition , contenant des revendications , propositions, ou recommandations adressées par des citoyen afin de prendre les mesures appropriées les concernant et surtout de poursuivre un but d'intérêt général , via des propositions et recommandations licites assorties de notes détaillées des motifs et objectifs escomptés. Le rapport de la commission de contrôle des finances publiques ainsi que les PV de l'assemblée sont publiés au site web de la chambre des représentants et à la portée du public. La chambre des représentants a la prérogative aussi de se permettre et organiser des missions d'informations et exploratoires qui n'ont certes pas un caractère d'audit au sens de contrôle effectué par la cour des comptes, mais qui permettent de déclencher des éclaircissements sur des sujets ou évènements soulevés par le public, ou l'application de textes législatifs. Un rapport de la commission d'information est établi à ce sujet et peut être objet de délibération de l'assemblée. A noter que les délibérations de l'assemblée sont ouvertes au public comme signalé ci-haut. Les citoyens peuvent commenter ou exprimer un avis sur les projets et les propositions de loi (y compris le projet de loi de règlement) dans les 15 jours à compter de la date de leur transmission à la Chambre. Pour ce faire, des espaces interactifs sont mis à la disposition des citoyens pour communiquer et écouter leurs revendications via le site internet de la Chambre. (RI, art.324) Les commissions parlementaires reçoivent des représentants de la société civile ou des groupes d'intérêts. Ils font aussi appel à des chercheurs ou des experts. (RI, art. 123)  
<http://www.chambredesconseillers.ma/docs/%D8%A7%D9%84%D9%86%D8%B8%D8%A7%D9%85%20%D8%A7%D9%84%D8%AF%D8%A7%D8%AE%D9%84%D9%8A%20%D9%84%D9%85%D8%AC%D9%84%D8%B3%20%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D8%B4%D8%A7%D8%B1%D9%8A%D9%86%202020.pdf>

**140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?**

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

*Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

**Comment:**

Les citoyens ne sont pas associés à l'élaboration du programme d'audit de la Cour.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

**Comments:** Le programme annuel des travaux de la Cour des Comptes est préparé par le comité des programmes et des rapports en s'appuyant sur une démarche basée sur les risques. Une telle démarche intègre, parmi ses sources, les réclamations des citoyens adressées à la Cour et qui s'avèrent suffisamment étayées pour que les thèmes, questions, ou organes qui en sont l'objet soient prévus par le programme annuel des travaux de

la Cour. Une plateforme électronique ouverte aux citoyens pour le dépôt de leur réclamation est en cours de mise en oeuvre au niveau de la Cour.

**IBP Comment**

Le processus décrit par l'examineur gouvernemental ne semble pas comporter de mécanisme formel ouvert au grand public, même si la nouvelle plateforme électronique pourrait ultérieurement comprendre un tel mécanisme. La réponse existante de « b » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués.

**141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?**

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** La cour publie ses orientations stratégiques qui servent de base pour l'élaboration de ses programmes annuels et qui sont alimentées par les contributions du public à travers les réclamations qu'elle reçoit .De même, dans sa nouvelle stratégie de communication , elle procède à la médiatisation des résultats de ses contrôles en langues et dialecte amazigh et à la publication du rapport annuel et de rapports thématiques.

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

**Comments:** En matière juridictionnelle, comme en matière de contrôle de la gestion et des projets et programmes publics, la Cour peut auditionner toute personne en relation avec le sujet du contrôle. Dans des cas avérés, bien documentés et présentant des risques, les concernés sont reçus dans le cadre d'un échange suivi d'un travail d'analyse.

**Researcher Response**

nous ne disposons d'aucune information sur le mécanisme que l'examineur gouvernemental décrit, nous maintenons notre réponse

**IBP Comment**

Sans information supplémentaire, la réponse « b » existante est maintenue à la lumière du "Response to Review" du chercheur.