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

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

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

![Graph showing how the OBI score for Morocco changed over time from 2006 to 2017.](image)

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

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

![Graph comparing the comprehensiveness and usefulness of budget documents across different countries.](image)


Morocco’s score of 45 out of 100 is near the global average score of 42.
Morocco’s score of 0 out of 100 indicates that it provides the public with no opportunities to engage in budget processes. This is lower than the global average score of 12.

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

<table>
<thead>
<tr>
<th>Institution</th>
<th>Adequate</th>
<th>Limited</th>
<th>Few</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Legislature</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>Supreme Audit Institution</td>
<td>0</td>
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</tbody>
</table>
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

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

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

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

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

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

The supreme audit institution provides weak budget oversight.

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

Oversight by an Independent Fiscal Institution

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


RECOMMENDATIONS

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

How can Morocco improve transparency?

Morocco should prioritize the following actions to improve budget transparency:

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

For more detailed information on the survey findings for Morocco, please see the Open Budget Survey Data Explorer at survey.internationalbudget.org.
The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations from sources such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the International Organisation of Supreme Audit Institutions (INTOSAI) and the Global Initiative for Fiscal Transparency (GIFT).

It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between August 2016 and January 2018 and involved about 300 experts in 115 countries. The Open Budget Survey 2017 assesses only events, activities, or developments that occurred up to 31 December 2016. The survey was revised somewhat from the 2015 version to reflect evolving methods for disseminating budget information and to strengthen individual questions on public participation and budget oversight. A discussion of these changes can be found in the Open Budget Survey Global Report (see link below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable parties.

How can Morocco improve participation?
Morocco should prioritize the following actions to improve public participation in its budget process:

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

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

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

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

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

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