



## The outline of the report on SEGMA accompanying the PLF 2015

The SEGMA report accompanying the Finance Bill 2015 has set as its objective this year to provide some answers to the following question " revenues belonging to SEGMA: what public service, for what remuneration? »And that in the light of the reform of the Organic Law on the Finance Act whose implementation is planned later.

A reform that, among others, aims at the rationalization of the creation and the use of the SEGMA, through the adoption of a set of provisions, including the removing of the SEGMA whose own resources are not representative, from the third fiscal year following their creation, at least 30% of all resources allowed under the Finance Act, the non-attribution of staff costs in the budget of the SEGMA and the prohibition of the payments from SEGMA to a CST or to another SEGMA. The idea here is to explain the performance of the SEGMA in terms of quantity, which is not a goal by itself, by a management performance in terms of the quality of service to users.

It should be noted that this report is designed in two parts. The first part focuses on the balance sheet financial achievements for the year 2013, of the SEGMA bringing the total number to 205 Services divided into 8 areas of intervention; namely: health (90 Services), the field of education and vocational training (55 services), the field of transport and telecommunications (16 services), the domain of the other economic actions (19 services), the domain of public authorities (8 services), the field of recreation activities (7 services), the domain of other social actions (6 Services) and the domain of agriculture, forestry and fisheries (4 Services). Knowing, however, that 128 Services among them achieve their own revenue covering more than 30% of all revenues allowed under the Finance Act.

In this regard, it should be noted that revenue recorded 6358.26 MDH against estimates amounting to 7063.37 MDH, representing an achievement rate of about 90%. They are distributed between own revenue amounting to 1,905.4 million dirhams, and grants from the State's general budget amounting to 886.08 million dirhams. Operating and investment Surpluses made late in 2012 and carried forward to 2013, meanwhile, amounted to 3.566.78 MDH.

In terms of expenditures, the appropriations implemented by SEGMA in 2013 totaled 2,501.85 million dirhams, against estimates amounting to 5618.64 MDH or an emission rate of about 44.5%. The implementation of the overall expenditure is made up of 47% by the Services in the area of health, and to 20% by those active in the field of transport and communications. Similarly, the expenses coverage rate by own revenues amounted to 76.16%, in particular for SEGMA in the fields of other social activities, transportation and communications and public authorities.

On the other hand, the second section of SEGMA report is on the comparison of physical achievements and financial performance of each service, in the year 2013 and the first half of 2014 (depending on the availability of information) and that through presenting performance indicators. The aim is to express the efforts of SEGMA managers through expenditures aiming to improve the quality of service by own revenue reflecting the return of efforts provided in terms of expenditure. Although the issue of performance for such services is discussed both in terms of meeting the needs of the population, as well as in terms of remuneration for services performed.

In the same section and in accordance with the results' approach, action programs for the year 2015 will be supported, as far as possible, by targets and indicators for assessing the effort of each SEGMA in terms of improving services to users.