

2. Continuity and adaptability of public administration: Teleworking

The Government has considered a series of measures allowing the public administration to adapt to the constraints imposed by this health crisis.

- **Circular of the Minister of the Economy, Finance and Administrative Reform No. 3/2020 of April 15, 2020 on teleworking in public administrations:**

With regard to the principle of the continuity of public service, teleworking has been an essential option for the functioning of the administrative apparatus.

Circular No. 3/2020 confirmed this option as a method of organizing work coupled with new forms of managerial practices. To this end, a methodological guide framing the teleworking of public administrations has been developed and broken down into 6 axes explaining the measures and procedures to be provided by public administrations to establish this mode of work organization as well as the obligations of order, technical or ethical, to which it is necessary to conform as well by the administration as by the civil employees.

Video-conferencing, as a corollary to teleworking, has also enabled, in this period of health crisis, to organize, among other things, meetings related to the work of the Administration and to ensure professional contact within the same department, between departments and between departments and local or foreign partners.

In parallel with these mechanisms, the Government has undertaken other actions to frame the post-health crisis phase. These measures are translated into the following regulatory and organizational framework:

- **Circular of the Minister of Economy, Finance and Administration Reform No 4/2020 of 22 May 2020** on preventive measures to be observed in public services after a state of health emergency.
- **A guide** a practice for post-health emergencies in the Administrations and setting out precautionary measures to be taken by the Administration, the official and the citizen requesting a service.

II. ACCELERATION OF STRUCTURING PROJECTS

Despite the specter of the pandemic of COVID-19 which prompted the Government to prioritize its action and its programs, the structuring work of reform of the Administration has continued.

1. Reform of the criteria and procedures for appointment to senior posts

The Government, guided by the high directives of His Majesty the King on the occasion of the opening of the first session of the 5th legislative year of the 10th Parliament to initiate a profound revision of the criteria and procedures for appointment to higher office, will take the necessary steps to give effect to the Royal Instructions in order to guarantee respect for the constitutional principles, in particular those relating to equal opportunities, merit, competence, transparency and good governance and the correlation between accountability and reporting.

2. Administrative decentralization

The Government is working to strengthen the regulatory base for administrative deconcentration by moving towards the revision of the rules governing the organization of ministerial departments and decentralized departments of the State and towards the regulatory framework for the delegation of power and the delegation of signature.

In the same vein, **the Human Resources** axis has received special attention and has rightly been integrated into the roadmap for the implementation of the administrative deconcentration project. To this end, the procedure amending and supplementing Organic Act No. 02-12 on appointment to higher posts should be approved with a view to providing for the function of heads of sectoral or joint regional administrative offices.

In addition, as part of the planning and transfer of human resources management decisions to the decentralized departments, technical commissions have been set up, composed of representatives of the authority in charge of the Reform of the Administration, the General Treasury of the Kingdom and the Budget Directorate, with the main task of identifying regulatory texts to be amended and the preparation of draft amendments thereto.

3. Simplification of administrative procedures

The Government is ensuring that procedures are in place to allow greater flexibility in citizens' access to public services. In this perspective comes the publication of dahir n°1-20-06 of 6 March 2020 on the promulgation of the law n°55-19 relative to the simplification of procedures and administrative formalities. To this end, Decree No. 2.20.660 implementing certain provisions of the said Law was published on 21 September 2020, which stipulates that the model of the register of administrative acts and the model of the receipt of applications for these acts are fixed by a joint decree of the authority in charge of the Interior and the authority in charge of the Reform of the Administration.

4. Public services Charter

The Government continues to display its commitment to give full shape to the project of the Public Services Charter, which proposes a framework of good governance to which the public service should conform. In this connection, it should be noted that Bill No. 54-19 on the Charter of Public Services received the approval of the House of Representatives on 11 February 2020.

5. Reception improvement program

It is based on a detailed knowledge of the functioning of the administrative apparatus and its relationship with the citizen, and the exploration of different avenues that converge towards the strengthening of interactions between public and administrative officials. In this regard, the Government has deployed in 2020 tools to improve reception in new pilot sites, including 3 sites at the El Jadida Provincial Hospital, the Rabat Vehicle Registration Center and the main headquarters of the Public Prosecutor's Office in Rabat.

III. STRENGTHENING THE BASE OF GOOD GOVERNANCE: FIGHTING ANTI-CORRUPTION AND ENHANCING TRANSPARENCY IN THE ADMINISTRATION

The efforts made in this regard revolve around the following components:

1. Organizational level

In preparation for the 3rd meeting of the National Anti-Corruption Commission, the Authority in charge of Administrative Reform as the permanent secretariat of the National Anti-Corruption Commission took the following actions:

- Preparation of the summary report on the achievements of the national anti-corruption strategy for 2019;
- Presentation of the forward-looking action program (priority projects) to be carried out for the year 2020;
- Update of the project portfolio of the national anti-corruption strategy prepared on the basis of the framework sheet presented by the president of the National Authority for Probity, Prevention and the Fight against Corruption in consultation with the coordinators of the strategy's programs and representatives of the departments concerned.

2. Institutional and regulatory level: strengthening the role of the National Authority for Probity, Prevention and Fight against Corruption (NAPFFC)

In this regard, Bill No. 46-19 was prepared to provide the NAPFFC with a framework for action consistent with its central role in the fight against corruption.

It should be recalled that this bill is currently being considered and approved in Parliament after being approved by the Council of Government on 11 June 2020.

3. Implementation of the Law on the Right to Access to Information

This project enshrines a major principle of good governance and significantly strengthens the transparency of the Administration and reinforces Morocco's commitments in (the Open Government Partnership). In this context, major actions were carried out, including:

- The launch of the electronic portal "Chafafiya.ma" on 12 March 2020, which gives citizens the possibility of access to information in accordance with Law 31-13 on the right of access to information ;
- The publication of the circular of the Minister of Economy, Finance and Administration Reform No 05/2020 of 17 June 2020 on the implementation of the right of access to information;
- The creation of the Right to Access to Information Network on 17 June 2020 ;
- Publication of a guide on Law 31-13 on the right to access to information on 17 June 2020;

IV. FINANCING AND SUPPORTING PUBLIC ADMINISTRATION REFORM PROJECTS: THE PUBLIC ADMINISTRATION MODERNIZATION FUND (PAMF)

PAMF's responsibilities include supporting public administration reform projects that are both horizontal and sectoral in scope. For horizontal projects, PAMF has funded the following projects:

- The final phases of the project on Identification of needs in terms of management applications subject to pooling between public administrations;
- Project Management Assistance (PMA) of Administrations to support the adoption of digital solutions for the simplification of administrative procedures.

At the sectoral level, PAMF has contributed its share in the financing of the following 4 projects:

- Support and accompaniment of 40 municipalities in strengthening internal audit (Ministry of the Interior: Directorate General of Local Authorities) for an amount of MAD 947,499;
- Improving reception at the level of 10 municipalities as part of the "citizen municipalities" project dedicated to the promotion of local management in municipalities (Ministry of the Interior) for a budget of DH 89,460;
- The management system for environmental impact studies of the Ministry of Energy, Mines and the Environment (528,000 DH);
- The electronic document management system of the Ministry of Energy, Mines and Environment (600,000 DH).

PART 2: HUMAN RESOURCES OF THE MOROCCAN PUBLIC SERVICE

I. EVOLUTION OF THE POPULATION AND CIVILIAN STAFF DURING THE PERIOD 2010-2020

1. Workforce and population

Morocco's population has recorded an overall population growth rate of 11.71% over the past decade, rising from

32.18 million in 2010 to 35.95 million in 2020, representing an additional 3.8 million people. This trend was observed mainly in urban areas with 4.1 million inhabitants compared to -0.3 million in rural areas.

Regarding the annual demographic growth rate, during the aforementioned period, it registered a slight decrease of around 0.22 point, from 1.25% in 2010 to around 1.03% in 2020, thus recording an average annual growth rate of 1.11%, a rate which remains close to the growth rate of the world population (1.2%).

Furthermore, and according to projections made by the Office of the High Commissioner for the Plan (HCP), the population growth rate will continue its downward trend, reaching 0.3% by the year 2050.

During the period 2010-2020, the labor force increased by an average of 80,500 additional assets per year out of the 11.44 million recorded in 2010, an average change of 0.68% per year.

Furthermore, the labor market in Morocco is characterized by a significant contribution by the State as a public employer, with a view to, on the one hand, boosting the labor market through the creation of budget posts and, on the other hand, meeting the administrative needs in terms of human resources needed to improve the quality of public services provided to citizens and economic actors.

In 2020, the Moroccan civil service has 568,149 civil servants, or an administration rate of 15.8 ‰, representing nearly 16 civilian employees per 1,000 people, and around 46 civil servants per 1,000 inhabitants of the working population.

During the period 2010-2020, the coverage rate of civil servants in relation to the population on the one hand and to the working population on the other hand amounts respectively to 1.68% and 4.86% on average with a trend down from 2016.

The budget of the State's civilian staff increased overall by 1.37% between 2010 and 2020, from 560,497 in 2010 to 568,149 in 2020, an average annual growth rate of 0.14%.

However, the budget number of civil servants in the State has decreased somewhat since 2016, due to the combined effect of the launch of the recruitment operation for teachers at the level of the Regional Academies of Education and Training (RAET), and also to the mass retirements for age limit or early retirement of the staff of the Ministry of National Education.

2. Evolution of creation and deletions of budget items

The change in the number of civil employees in the State is the result of the combined effect of the creation and abolition of budget items, particularly following retirement for age limit.

2.1. Creation of budget items

Under the 2020 budget, the Government has created 23,312 posts, including 250 posts to be distributed by the Head of Government among the various ministerial departments or institutions, including 200 posts for persons with disabilities.

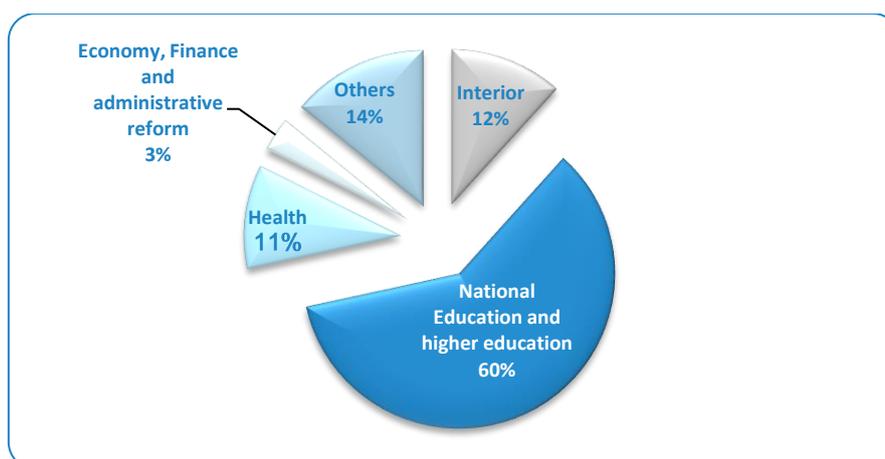
In addition, over the past decade, 251,616 budgetary posts have been created, to which are added 85,000 posts created for the recruitment of teachers at the Regional Academies of Education and Training (RAET).

Priority was given to the social and security departments. In fact, 70% of the posts created were allocated to the departments of Education and Higher Education, the Interior, and Health.

2.2. Budget line deletions

Retirement is the main factor in eliminating budget items. Indeed, they account for an average of 78% of the positions abolished over the last decade.

The changes in the abolition of budget posts and their distribution by department during the period 2010-2020 are as follows:



3. Access to the Public Service

3.1. Recruitment competition

Since 2012, ministerial departments have announced 1,992 competitions to fill 92,703 budget posts, or over 47 posts on average per competition.

As part of the preventive measures taken to deal with the exceptional situation linked to the risk of spreading Covid-19, it was decided to postpone 62 competitions to fill 1,454 open posts. Thus, the 1st half of 2020 registered only 17 competitions to fill 2,089 posts as follows:

- The Ministry of Health held 6 competitions to fill 1,151 positions ;
- The Ministry of the Interior held 3 competitions to fill 181 posts;
- The remaining 8 competitive examinations were shared among the other administrations to fill 757 posts;

3.2. Unified Special Competition for the Recruitment of Persons with Disabilities

It should be noted that a first-of-its-kind unified competition for recruitment into the public service was opened on 23 December 2018, across all sectors, exclusively for persons officially recognized as disabled and holding a degree or equivalent diploma, regardless of specialty, to fill 50 Professional posts at the 3rd level.

This operation was repeated on 15 December 2019 to fill the 200 posts reserved by this year's Finance Act, distributed as follows:

Rank	Scale	Number of posts
3rd rank Administrator	Scale 10	120
2nd rank Administrator	Scale 11	40
3rd rank Technician	Scale 9	40

It should also be noted that 200 budget posts have been reserved to repeat this operation for the year 2020, excluding the quota of 7% of budget posts dedicated to this category in public sector competitions.

3.3. Recruitment of experts

In order to complement and strengthen the legal and regulatory arsenal allowing the different administrations to use, in case of necessity, the recruitment of experts by contract as stipulated by Decree No. 2.15.770 of 9 August 2016 laying down the conditions and procedures for recruitment by contract in the public administrations, the government adopted in 2017 the following two decrees:

- Order of the Head of Government No. 3.95.17 of 4 August 2017 fixing the monthly flat-rate salaries and the amounts of travel allowances for experts and staff recruited by contract in public administrations;
- Joint order of the Minister of Economy and Finance and the Minister Delegate to the Head of Government in charge of the reform of the Administration and the Public Service No. 1761.17 of 10 July 2017, laying down the contract models for the recruitment of experts and agents in public administrations.

Thus, from 2018 to 1 half of 2020, 36 calls for applications were opened to recruit 58 experts in public administrations.

4. Appointments to senior posts and positions of responsibility

4.1. Appointments to senior positions

The Governing Council has approved, in application of article 92 of the Constitution, 1,160 appointments to senior posts in application of article 92 of the Constitution, and this since the entry into force of Law n° 02.12 of 17 July 2012, relating to the appointment to senior positions until the end of the first semester of 2020.

Thus, the post of Director remains the most deliberate senior position on the Governing Council with a percentage of 71%, followed by the post of Rector of Faculty with a percentage of 11%.

The number of women appointed, by decree, to senior posts, after deliberation by the Council of Government, stands at 137 for the period 2012-2020, ie a feminization rate of 11.8%;

These female appointments to positions of responsibility are broken down by department as follows:

- 35 women were appointed at the level of the Department of Regional Planning, Urbanism, Housing and City Policy, i.e. a rate of feminization within the department of over 30%, which is the highest rate recorded since 2012;
- The Ministry of National Education, Vocational Training, Higher Education and Scientific Research and the Ministry of Industry, Trade and Green and Digital Economy hold second and third place with 18 and 13 female appointments to senior posts, representing respective feminization rates of 5.2% and 26.5%.

4.2. Appointments to the positions of Head of Division and Head of Service in public administrations

Since the entry into force of Decree No. 2.11.681 of 25 November 2011 laying down the procedures for the

appointment of heads of divisions and heads of departments in public administrations, and until the first half of 2020, 10,520 calls for applications have been announced at the level of the various public administrations to fill 8,150 head of service and assimilated posts and 2,362 head of division and assimilated posts.

Moreover, the evolution of the number of staff in the above-mentioned positions of responsibility has been marked by a relative improvement in women's access to these positions, from a rate of 16% in 2012 to 21% in the first half of 2019. However, this female representation remains below the desired levels of integration and participation of women as actors in the process of economic and social development of our country.

II. CURRENT STATUS OF STATE CIVIL EMPLOYEES

The distribution of human capital in public administrations is characterized by disparities both at sectoral and spatial level, and at the level of its structure by status, scales, gender and age groups.

1. Distribution by department

In 2020, the civil service has a workforce of 568,149 civil employees, more than 90% of which are concentrated in 6 ministerial departments.

Indeed, the Department of National Education and Higher Education brings together almost half of the civil workforce of the State (46.6%), followed by the Departments of the Interior (25.4%), of Health (9.6%), Justice (3.5%), Economy, Finance and Reform of the Administration (3.4%) and Prison Administration (2, 2%). The other ministerial departments together employ 9.3% of the forementioned.

2. Classification by scale group

The study of the structure of human capital by scales makes it possible to assess the level of supervision within the public administration and its relationship with the levels of mastery and execution in order to ensure, as far as possible, a kind of complementarity and balance between these three categories of personnel.

Thus, the structure of the civilian staff of the State by group of scales is characterized by a marked improvement in the management rate within the public administration, with a rate of 65.9% in 2020 compared to 50% in 2010. This development is due in large part to grade advances and recruitment operations directed in recent years towards executives and senior managers.

3. Distribution by status

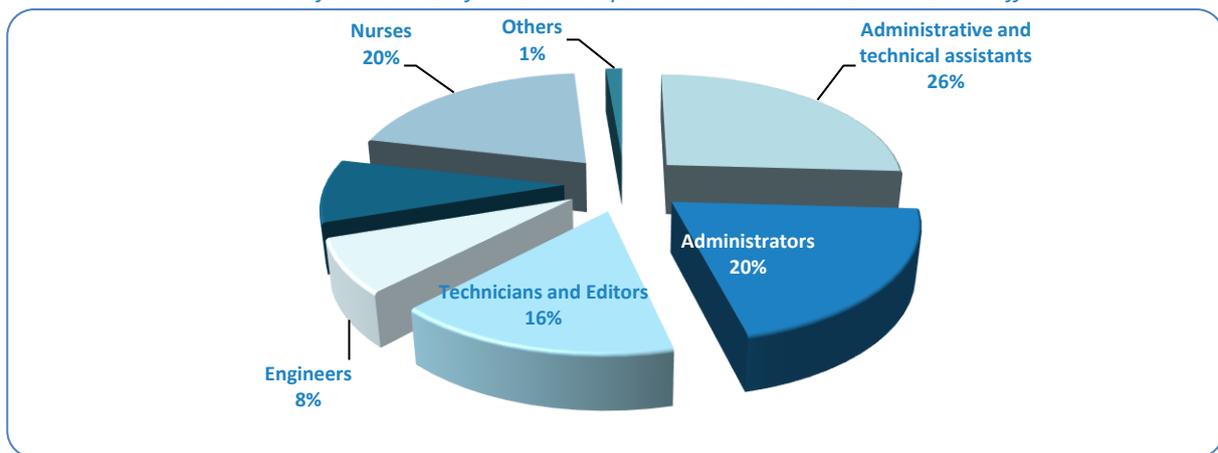
The status governing the civil personnel of the State are broadly grouped into three main categories: inter-ministerial, other special and special status. The breakdown by type of status is as follows:

3.1. Interministerial status

The interministerial staff comprising administrators, engineers, doctors, nurses, technicians, writers, administrative assistants and technical assistants represents 28%.

The analysis of the structure of interministerial staff, whose workforce is 156,977 employees, can be as follows:

Structure of the number of State civilian personnel under the interministerial staff



3.2. Other special status

The number of staff governed by the other special statutes represents 69% of the civil staff of the State. These are certain categories of civil servants in the fields of Justice, Home Affairs, Foreign Affairs and Cooperation, Higher Education, National Education, and Economics and Finance and Administrative Reform.

At the level of this category, the staff in the special status of the staff of the Ministry of National Education remains the most preponderant with a proportion of 59%, followed by the security staff with a rate of 27%.

3.3. Special status

The staff under the special statutes governing the judiciary, the magistrates of the financial jurisdictions/courts, the administrators of the Interior, the agents of authority and the civil employees of the two chambers of the Parliament represent a proportion of 3% of the global civilian personnel.

4. Distribution by age groups

Forecasting of jobs and skills as a modern tool for managing and rationalizing human resources in public administrations is based on a set of indicators that enable human resources managers to define in detail and meticulously the profiles and skills needed by the administration.

In this sense, the structure of civil employees according to age groups makes it possible, on the one hand, to have visibility in terms of forecasts of retirements, and on the other hand to consider the appropriate programs in terms of retirement, training and recruitment in order to prepare the next generation and meet the needs of administrations in terms of human resources.

The distribution of civilian personnel by age group for the year 2020 has the following main characteristics:

- Young civil employees under 35 constitute nearly 25.5% of the total number of civil servants in the State;
- Civil servants belonging to the age groups [35.50] and 50 years and over constitute correspondently 40.7% and 33.8%.

5. Distribution of planned retirements for the period 2020-2024

After about 4 years of the entry into force of the parametric reforms of the pension system, in particular the one relating to the raising of the age from 60 years to 63 years, at the rate of 6 months per year, the forecasts, realized by the Moroccan Pension Fund, indicate that about 55,488 employees will be retired for age limit for the next 5 years, and this as follows:

- At the level of the Department of National Education and Higher Education, 35,038 departures are planned for the period 2020-2024, i.e. 13.25% of the staff of the two departments;
- In terms of health, economy, finance and reform of the administration, justice and interior, the departures would reach correspondently 5.318, 1.613, 1.847 and 5.212, respectively 9.62%; 8.31%; 9.34% and 3.61% of the civilian staff in each department.

6. Distribution by gender

The participation of women in the economic and social development effort is a basic indicator for assessing the extent to which the gender approach is integrated into public policies and government programs, which fully aim to strengthen women's rights and promote their contribution to the country's development.

However, the current level of women's participation in the labor market remains, in most cases, much lower than the men's.

In this sense, the current rate of feminization in the administration is 34.5% against 65.5% for men.

7. Distribution by region

The Government pays particular attention to the implementation of the process of administrative devolution in order to provide the necessary support for the success of the advanced regionalization adopted by Morocco for the implementation of the general State policy at the territorial level.

In this context, and in view of the importance of the human resources that must be mobilized at the level of the various regions of the Kingdom for the success of this strategic project, the government is considering the preparation of the draft regulations on human resources in accordance with the provisions of article 17 of Decree No. 2.17.618 on the national charter for administrative deconcentration.

However, the current distribution of civil employees in the State by region reveals wide disparities: almost 70% of the state's civilian staff is concentrated in five regions: Rabat-Salé-Kénitra, Casablanca-Settat, Fès-Meknes, Marrakech-Safi and Tangier-Tetouan-Al Hoceima.

PART 3: STAFF EXPENDITURE

In the face of an unprecedented and difficult situation caused by the spread of the coronavirus at the international, regional and national levels, the Government, under the guidance of His Majesty King Mohammed VI, has undertaken a series of measures to contain this pandemic at the health, economic and social levels.

In this exceptional context, the Government has proceeded to draw up the Amending Finance Act 2020 in order to review and update the assumptions underlying the drafting of the Finance Act for 2020, and to further direct the State's efforts towards combating the coronavirus and its economic and social consequences.

With regard to the personnel expenditure component, the Amending Finance Law (AFL) of 2020 was characterized by a revision of the budgetary appropriations initially approved by the Finance Law 2020, in accordance with the

provisions of the Head of Government's Circular No. 03/2020 of 25 March 2020, which introduced measures to be applied by public administrations, local authorities and public institutions to their staff, namely the postponement of promotion and recruitment operations, in order to redirect the financial resources available to meet the various challenges imposed by the current economic situation.

I. Evolution of staff costs in the period 2010-2020

Staff costs excluding State contributions for retirement and social security have increased from MMD 80.27 in 2010 to MMD 117.84 in 2020, an overall increase of 46.81% and an average annual change of 3.91%.

And taking into account the above-mentioned employers' contributions, the volume of staff expenditure reached MMD 135,93 in 2020.

Indicators of staff costs:

1. Ratio of staff costs to gross domestic product (GDP):

This indicator has recorded an average rate of staff expenditure of almost 10.49% of GDP between the years 2010 and 2020, excluding employers' pension and social security contributions.

2. Ratio of staff costs to the General Budget (BG)

For the period 2010-2020, staff expenditure represents an average proportion of approximately 33.39% of the General Budget expenditure with a rate of 30% recorded in 2020, excluding employer's pension and social security contributions. However, this rate reaches 34.44% of the general budget in 2020, taking into account the above-mentioned employers' contributions.

3. Ratio of staff costs to the Operating Budget

This indicator has stabilized at an average annual rate of 53.67%.

4. Ratio of staff costs to Ordinary Revenue

This ratio has recorded an annual average of 42.55% during the period 2010-2020, whereas in 2020 this proportion is 55.49%, excluding employers' pension and social security contributions and will rise to 64% taking into account these contributions.

II. Public Service Personnel Expenditures for the Year 2020 (Amending Finance Law)

1. Civilian personnel expenditure by department

Nearly 90% of the state's civilian personnel expenditure is concentrated in six departments, namely the Department of National Education, Vocational Training, Higher Education and Scientific Research with 49.19%, followed by the Interior with 19.38%, Ministries of Health, Justice, Economy, Finance and of the Reform of Administration and Foreign Affairs, with 11.30%, 4.80%, 2.99% and 2.41% correspondently. The other departments absorb 9.93% of the staff resources.

The concentration of personnel and personnel costs in certain departments (National Education, Interior, Health...) is due to the nature and sensitivity of the incompressible missions assigned to these departments.

2. Civilian personnel expenditure by region

- 77.95% of personnel costs are concentrated in the regions of Rabat-Salé-Kenitra, Casablanca-Settat, Fès-Meknes, Tanger-Tétouan-Al Hoceima, Marrakech-Safi and Souss-Massa;
- The Rabat-Salé-Kenitra region benefits from nearly 22.91% of staff costs. This concentration is mainly due to the regrouping of central administrations in the city of Rabat.

Furthermore, it is clear that there is no correlation between the distribution of staff costs by region and the contribution to GDP. Indeed:

- In the Casablanca-Settat region, a leading economic center, where the share of GDP is the highest (32.3%) and which has a large population, personnel costs only represent 15.84%.
- The four regions of Casablanca-Settat, Fès-Meknes, Tanger-Tétouan-Al Hoceima and Marrakech-Safi contributed 59.9% in the production of national wealth, and monopolize 47.68% of staff while the eight other regions absorb 52.32% of this wage bill but only contribute 40.1% to the gross domestic product.

3. Staff costs by scales

The structure of staff costs for 2020 by group of scales is as follows:

- The salaries of staff classified at scales ≤ 6 (operational staff) represent 12.96% of the total staff costs paid by the Directorate of Personnel Expenses (DPE) under the GTK;
- The salary costs of supervisory staff (civil employees classified in scales 7 to 9) represent 19.29% of the total amount paid by the DPE;
- Salaries for executives and senior government officials (personnel classified at scales 10 and above) absorb 67.75% of the total amount paid by the DPE. This high concentration is mainly the result of the acceleration in the pace of grade advancement and the massive recruitment of executives in recent years.

4. Main indicators relating to salary levels in the public service for the year 2020

4.1. Average net monthly salary in the public service

The average net monthly salary in the civil service increased by 24.38% between 2010 and 2020, from 6.550 DH to 8.147 DH, an average annual increase of 2.21%.

4.2. Distribution of civil employees of the state by salary brackets

- This distribution has the following main characteristics:
- 8.54% of civil servants in the state receive a net monthly salary varying between 3,000 DH and 4,000 DH;
- Almost 34.06% of civil employees receive a net monthly salary of 6,000 DH or less;
- 59.47% of civil employees in the State receive net monthly salaries between 6,000 DH and 14,000 DH;
- 1.84% of civil employees have net salaries exceeding 20,000 DH per month.

4.3. Minimum wage

The minimum wage in the public service has undergone significant revisions in recent years, going from 1,885 DH in 2010 to 2,800 DH in 2011 to reach 3,000 DH in 2014 and 3,258 DH in 2020, and these following decisions taken by the government within the framework of the various social dialogue sessions.

III. EXECUTION OF STAFF EXPENDITURE

1. Execution of staff costs for the year 2019

With a completion rate of almost 99.4% compared to the forecasts of the Finance law 2019, the staff expenses actually served in respect of this year have stabilized at around 111.5 MMDH (97.1 MMDH paid by the Directorate of Personnel Expenditure (DPE) and 14.4 MMDH paid by the accountants of the networks of the GTK) compared to 106,2 MMDH in 2018. To that extent, it should be noted that the rate of implementation of staff costs has improved significantly thanks to the efforts made by the various authorizing officers at the time of the programming and execution of these expenses, with the support and support of the relevant departments of the Ministry of Economy, Finance and Administrative Reform.

2. Execution of personnel costs by department

Nearly 90% of the staff costs actually implemented in 2019 relate to 5 ministries: National Education, Vocational Training and Higher Education in the Interior, National Defense, Health and Justice.

3. Regularizations for recruitments, rank and step advances

The regularizations made in respect of grade and step advancements in 2019 reached correspondently MAD 2,740 million and MAD 500 million, which represents approximately 53% and 10% of the overall amount of the adjustments made by the Directorate of Personnel Expenses under same year and which reached an envelope of 5,183 MDH, i.e. 5.34% of all staff expenses served by the DPE in 2019.

As for the regularizations related to recruitment and reintegration operations, they reached 551 million dirhams against 219 million dirhams for the year 2018, an increase of 152%.

4. Component of regulatory withholdings

For the year 2019, regulatory withholdings for income tax and social security contributions reached 23.947 billion dirhams, or correspondently 8.865 MDH and 15.082 MDH and represent 24.65% of staff expenses, provided by the DPE.

5. Execution of staff costs for the year 2020 (from January 1 to August 31, 2020)

The execution of personnel costs over the first 8 months of the year 2020 amounted to 88.870 billion dirhams, of which nearly 76.69 billion were paid by the Directorate of Personnel Expenses (DPE) and 12, 17 billion DH by the accountants of the GTK networks, i.e. an achievement rate of 65.38% compared to the staff expenditure forecasts for the year 2020.