

SUMMARY OF THE NOTE ON EXPENDITURE RELATING TO COMMON EXPENSES FOR THE YEAR 2023

The note on Common Service expenditures accompanying the 2023 budget bill discusses the key role played by the Common Service budget in assisting and supporting social policies on the one hand, and in implementing sectoral strategies and structural projects on the other.

I- The Common Expenses budget: an instrument of assistance and support for social policies

The appropriations in the chapter on Common Expenses - Operating are characterized by the significant weight of social expenses, mainly those relating to the coverage of the compensation burden and the impact of accompanying measures. This includes in particular support for the road transport sector, as well as certain expenses relating to the pension schemes managed by the Moroccan Retirement Fund (CMR).

The amount of credits programmed in the above-mentioned chapter for the year 2021, amounts to 24.546,52 MDH. Out of these credits, a global amount of 24.225,36 MDH was committed at the end of December 2021, that is to say an execution rate of 98, 69%.

In addition, supplementary credits amounting to 277,99 MDH, drawn from the chapter of unforeseen expenses and provisional allocations, were opened in the operating chapter of Common Expenses for the year 2021, in order to finance, mainly, expenses related to the organization of major events in the various prefectures and provinces of the Kingdom.

As for the year 2022, the amount of credits registered in the above-mentioned chapter amounts to 28.570 MDH. At the end of June 2022, the credits committed under this chapter reached 21.776,83 MDH, i.e. an execution rate of 76, 22%.

II- The budget of the Common Expenses : an instrument to support the implementation of sectoral strategies and structuring projects

The appropriations in the investment chapter of Common Expenses are intended mainly for transfers to certain special Treasury accounts and public institutions and enterprises.

The amount of the credits opened under the said chapter for the year 2021, amounts to 28.332,13 MDH.

At the end of 2021 budget year, the execution rate of expenditures for this chapter reached 95.27%.

In addition, the appropriations allocated to the investment budget of the Common Expenses for the year 2021 increased by an amount of 6.436,01 MDH. This is the result of the opening of additional appropriations corresponding to the payments made from the special appropriation accounts entitled "State Reallocation Fund", "Insurance Solidarity Fund" and "Share of local authorities in the proceeds of V.A.T.", as well as by means of a contribution from the TAQA MOROCCO Company.

For the year 2022, the amount of credits opened under the investment chapter of Common Expenses totalled 30.859 MDH.

At the end of June 2022, the credits committed within the framework of this chapter reached 18.182,70 MDH, i.e. an execution rate of 58, 92%.

Moreover, additional credits totalling 500 MDH were opened during the first half of 2022, corresponding to payments made from the special allocation account entitled "Share of local authorities in the proceeds of VAT".

III- Estimates of the Common Expenses budget for the year 2023

The amounts of credits programmed under the chapters of operation and investment of the budget of the Common Expenses for the year 2023, amount, respectively, to 38.674,40 MDH and 33.804,37 MDH, recording, each in its own area, a fall of 13,23% and a rise of 9,54% compared to the year 2022.