المملكة المغربية
Kingdom of Morocco

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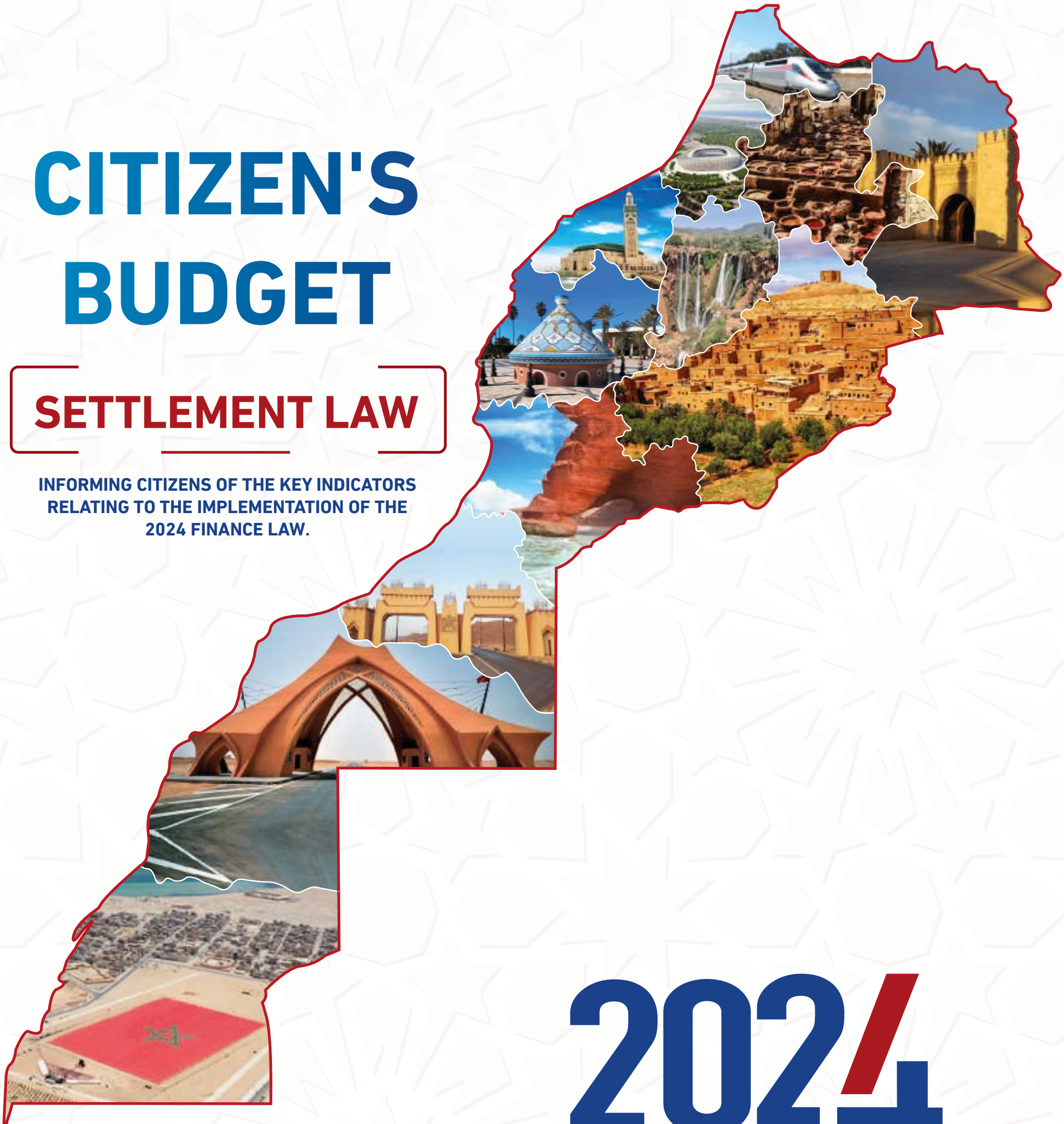
وزارة الاقتصاد و المالية
Ministry of Economy and Finance

CITIZEN'S BUDGET

SETTLEMENT LAW

INFORMING CITIZENS OF THE KEY INDICATORS RELATING TO THE IMPLEMENTATION OF THE 2024 FINANCE LAW.



2024

المملكة المغربية
Kingdom of Morocco
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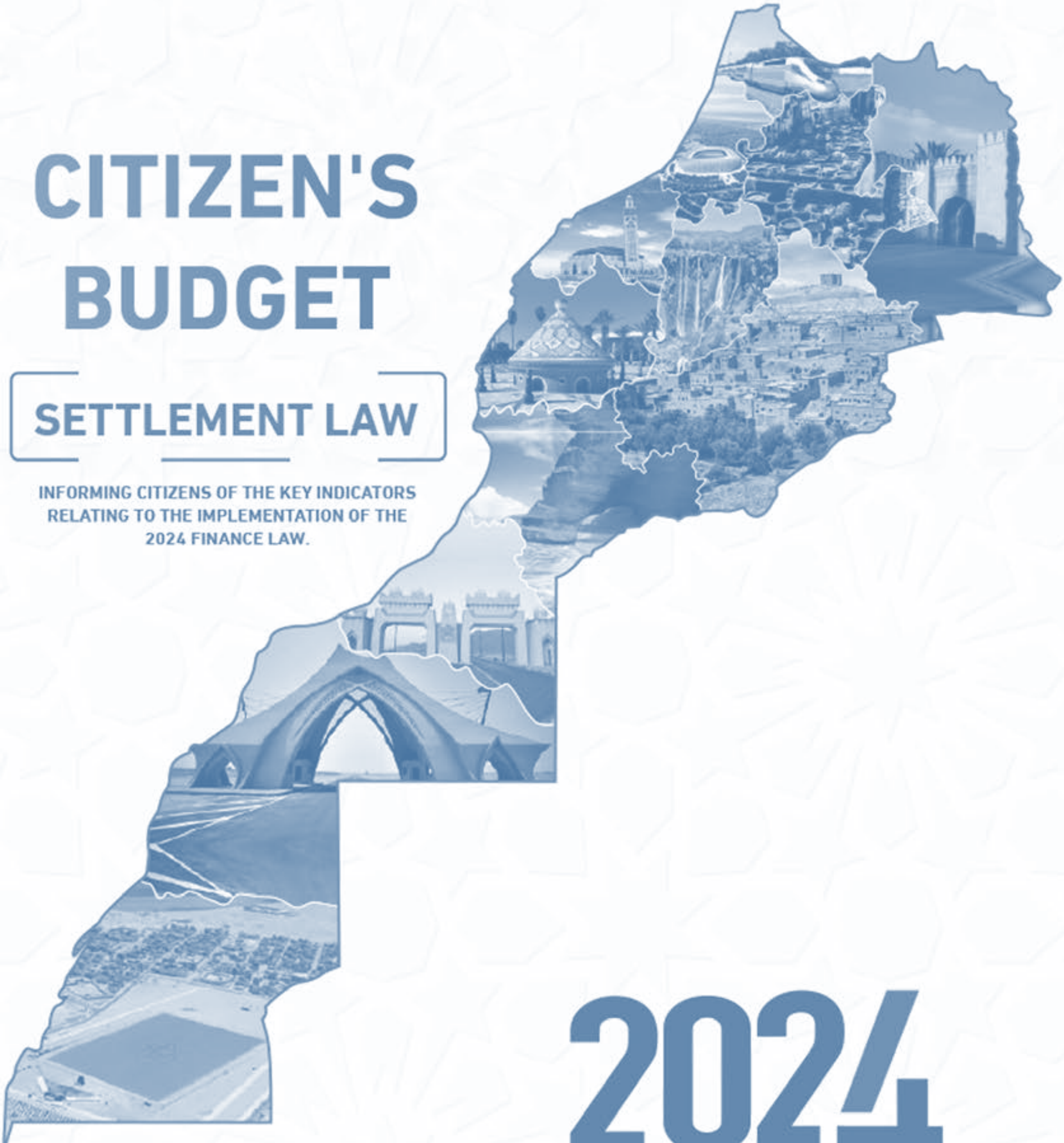

2024

Introduction

The economic and financial environment in 2024 unfolded against a particularly strained international backdrop, marked by escalating geopolitical tensions, a resurgence of climate-related events, and the tightening of monetary and fiscal policies across several major economies. This situation resulted in a noticeable slowdown in global economic growth, accompanied by heightened risks and uncertainty.

These international developments had a significant impact on the national economy, which faced exceptional circumstances characterised by a succession and convergence of health, climate, economic and social shocks. Their severity was compounded by the repercussions of the Al Haouz earthquake that struck Morocco in September 2023, as well as by the decline in agricultural value added following several consecutive years of drought, thereby affecting growth momentum and economic and social balances.

Against this backdrop, the Government continued to honour its commitments to accelerate the implementation of major Royal initiatives, foremost among them the universalisation of social protection, through the continued rollout of direct social assistance programmes for vulnerable groups and the strengthening of the health and education systems. It also ensured the implementation of the comprehensive reconstruction and rehabilitation programme for the areas affected by the Al Haouz earthquake, while continuing efforts to broaden the public investment base and stimulate private investment under the new Investment Charter.

CITIZEN'S BUDGET

SETTLEMENT LAW

INFORMING CITIZENS OF THE KEY INDICATORS RELATING TO THE IMPLEMENTATION OF THE 2024 FINANCE LAW.

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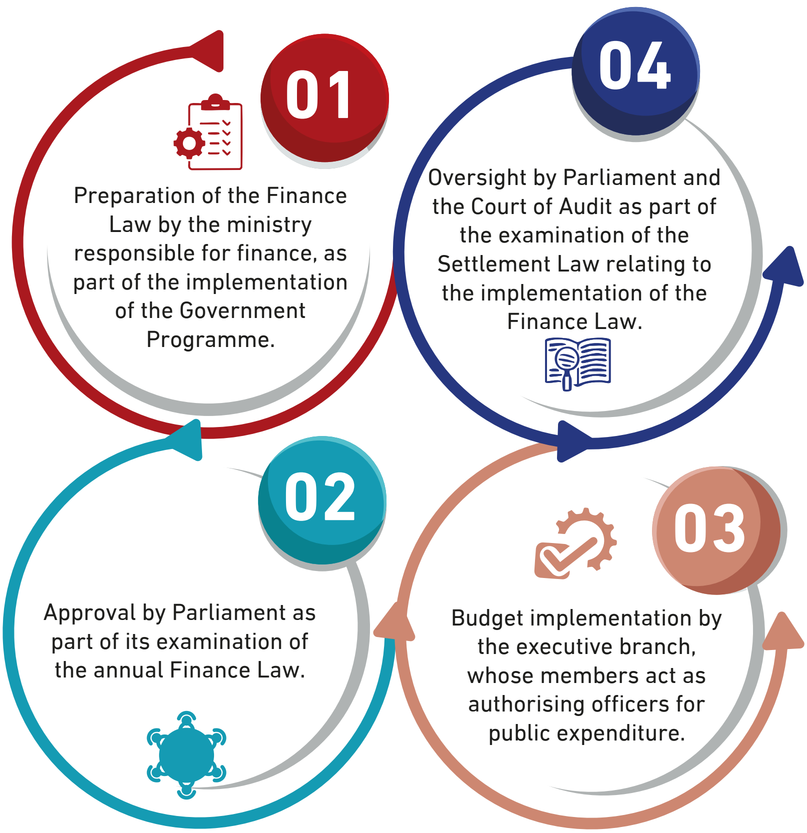
REVIEW OF KEY CONCEPTS

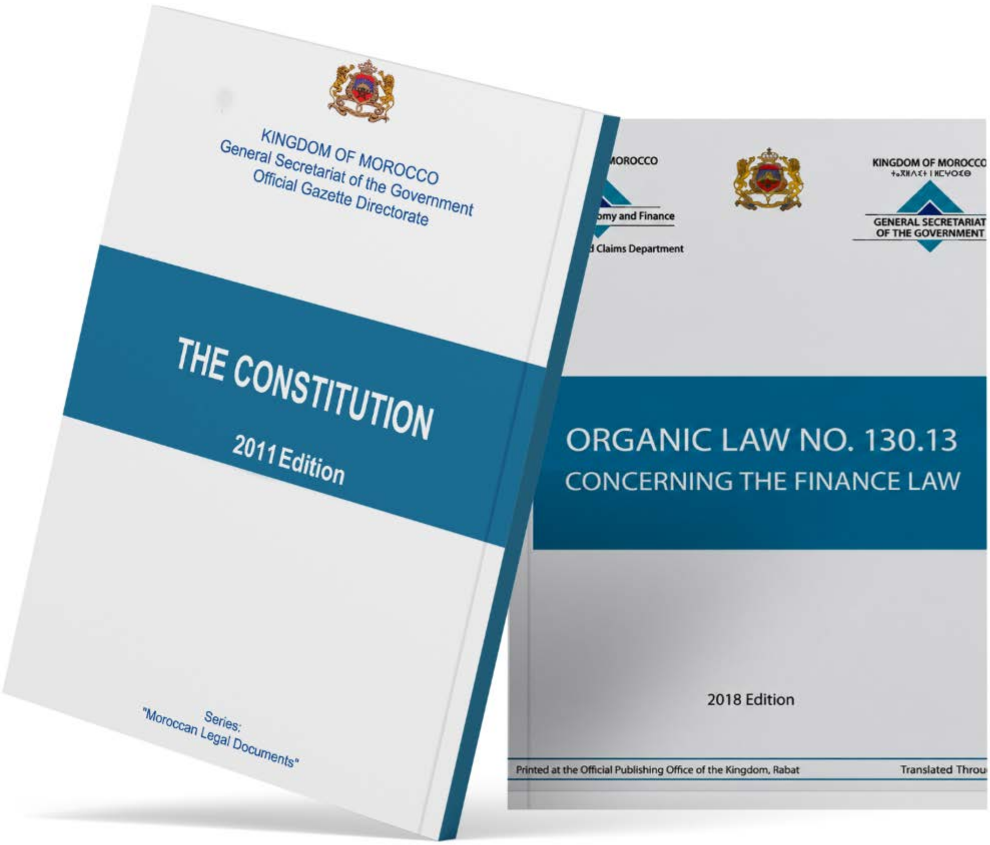
01

01 What is the Settlement Law?

- The Settlement Law relating to the implementation of the Finance Law is a legal instrument that records and determines the final amounts of revenue collected and expenditure relating to the same budget year, including expenditure for which payment orders were issued. It also approves the financial outturn for the year **(Article 64 of Organic Law No. 130.13 relating to the Finance Law).**
- The draft Settlement Law relating to the implementation of the Finance Law is submitted each year, as a matter of priority, to the Bureau of the House of Representatives no later than the end of the first quarter of the second year following the year in which the relevant Finance Law was implemented **(Article 65 of Organic Law No. 130.13 relating to the Finance Law)..**
- Parliament and the Court of Audit are entrusted with an oversight function in the examination of the Settlement Law, which constitutes **the fourth stage of the budget management process.**



02 What is the legal and institutional framework governing the Settlement Law?



The Constitution, in particular Articles 76, 147 and 148.

Organic Law No. 130.13 relating to the Finance Law, in particular Articles 64, 65 and 66.

03 Which components of the State budget fall within the scope of the Settlement Law?

The General Budget

All revenue and expenditure of ministries, includin:

The Ministry of Higher Education, Scientific Research and Innovation.

All revenue and expenditure of constitutional institutions, including:

The Supreme Council of the Judicial Power.

State Services Managed Autonomously

They enjoy financial autonomy insofar as they provide users with fee-based services or products, as is the case with

The Higher Institute of Information and Communication

The Directorate General of Civil Aviation.

Special Treasury Account

They are intended to present financial transactions characterized by a reciprocal causal relationship between revenues and expenditures, to ensure the continuity of operations from one fiscal year to another, or to preserve the effects of transactions extending over more than one fiscal year, for example:

The Fund for the Modernisation of Public Administration, Support for Digital Transition and the Use of Amazigh

The Integrated Territorial Development Fund

SETTLEMENT LAW RELATING TO THE IMPLEMENTATION OF THE FINANCE LAW FOR THE 2024 FINANCIAL YEAR.

02

01 Macroeconomic Indicators

Indicators	2024 Initial projections under the 2024 Finance Law	2024 Settlement Law
Growth rate	3,7%	3,8%
Inflation rate	2,5%	0,9%
Oil price	80 USD per barrel	81 USD per barrel
Average butane gas price	500 USD per Tonne	560 USD per Tonne
Grain crop yield	75 Million quintals	31,2 Million quintals
Budget deficit rate %	4%	3,8%
US dollar exchange rate against the Moroccan dirham	9,96	9,94

Sectors of the national economy

Primary sector: -4.5%

- The value added of the agricultural sector declined by 4.8% in 2024, mainly as a result of the significant decrease in cereal production compared with 2023.
- The fishing sector recorded a recovery, with value added increasing by + 2.6%.

Secondary sector: +4.2%

- Due to the improvement in value added:
  - Mining industry: +13%.
  - Chemical products manufacturing: +11.1%.
  - Textile industry: +5.2%.
  - Construction sector: +5%.
  - Electricity, gas, water and waste recycling sector: +2.6%.

Tertiary sector: +4.6%

- The highest increases were recorded in the following activities:
  - Hotels and restaurants: +9.6%.
  - Transport and storage: +7.4%.
  - Financial and insurance services: +7.3%.
  - Education, health and social activities: +6,6 %.

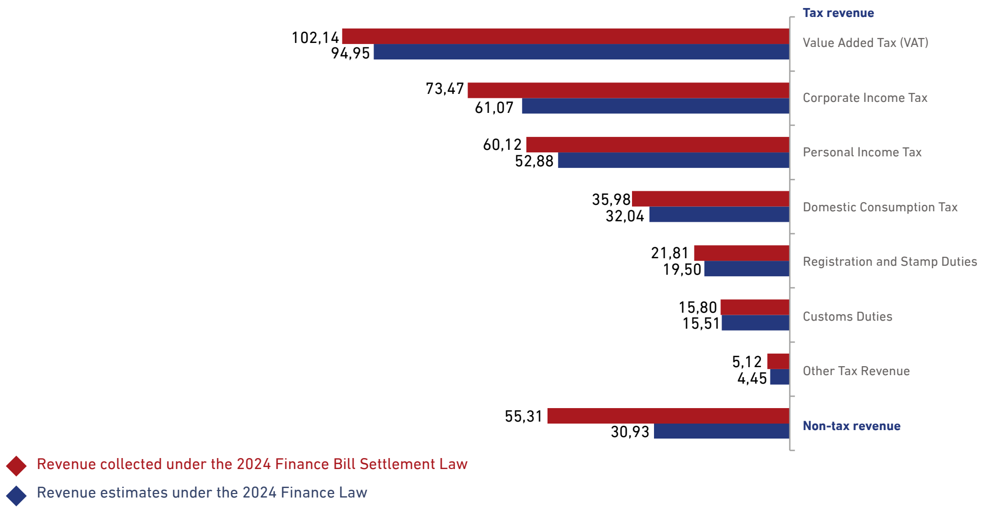
02 Collection of Revenue and Execution of Expenditure

GENERAL BUDGET

Revenue collected for the year 2024

In billions of dirhams	Revenue forecasts	Revenue collected
Ordinary revenue of the State budget (1)	311,32	369,75
Tax revenue	280,40	314,44
Direct taxes and similar duties	117,08	137,40
Indirect taxes	128,31	139,43
Customs duties	15,51	15,80
Registration and stamp duties	19,50	21,81
Non-tax revenue	30,93	55,31
Proceeds from the disposal of State shareholdings	5,00	1,70
Proceeds from State monopolies, operating enterprises and financial holdings	19,48	16,63
Revenue from State property	0,36	0,57
Miscellaneous revenue	4,59	36,41
Revenue from grants and bequests	1,50	0,00
Revenue from borrowings (2)	123,41	158,21
Medium- and long-term domestic borrowings	53,41	122,41
Proceeds from external borrowings	70,00	35,80
Total General Budget revenue (1) + (2)	434,73	527,95

Ordinary revenue collected by source (in billions of dirhams)

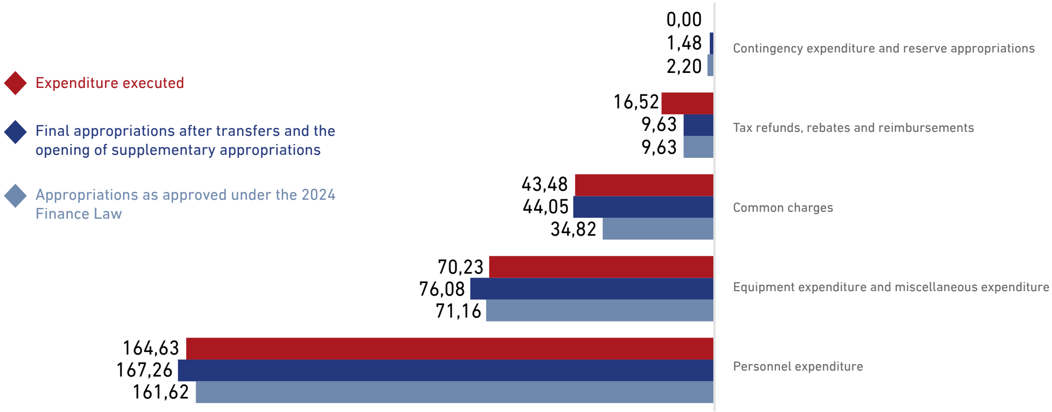


Expenditure executed

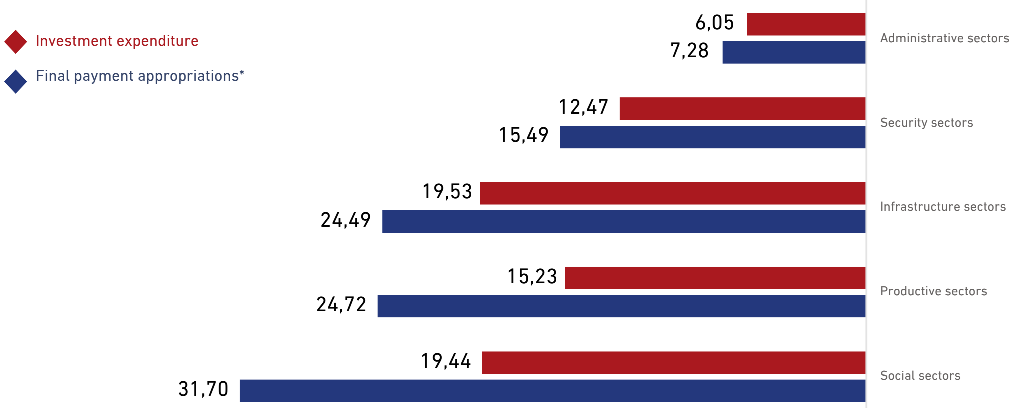
The General Budget expenditure executed during 2024 amounted to MAD 516.75 billion, compared with final appropriations estimated at MAD 552.62 billion, representing an execution rate of 93.51%.

In billions of dirhams	Appropriations approved under the 2024 Finance Law	Final appropriations or 2024	Expenditure for 2024	Execution rate
Operating expenditure	279,43	298,49	294,87	98,79%
Investment expenditure	118,11	153,50	119,68	77,97%
Public debt service expenditure	100,63	100,63	102,20	101,56%
Total expenditure	**498,17**	**552,62**	**516,75**	**93,51%**

Operating Expenditure for 2024 (in billions of dirhams)



Investment Expenditure for 2024, excluding Common Charges (in billions of dirhams)



Final appropriations consist of the 2024 payment appropriations, to which are added:

- Carry-over appropriations: investment appropriations committed for the implementation of investment projects for which payment orders were not issued during 2023. These appropriations are carried over up to a limit of 30% of the payment appropriations opened under the investment budget of each ministerial department or institution for 2024.
- Contribution funds: funds paid by legal entities other than the State or by natural persons to contribute, together with State funds, to expenditure serving the public interest. They also include proceeds from grants and bequests.
- Appropriations opened by decision of the Minister responsible for Finance: pursuant to the provisions of Articles 22 and 27 of the Organic Law on the Finance Law, these appropriations originate from the budgets of State services managed independently or from Special Treasury Accounts, for the benefit of the General Budget.
- Supplementary appropriations: new appropriations added to the appropriations already opened in cases of urgent and unforeseen necessity serving the national interest, such as an increase in international commodity prices.

Despite the positive indicators recorded by the national economy during 2024, supplementary appropriations were opened due to their urgent and necessary nature, given their direct link to supporting certain public institutions and enterprises in order to strengthen their financial balance and enhance their capacity to implement their strategic projects, in addition to covering expenditure.

MAD 14 billion in supplementary appropriations for operating and investment expenditure under the General Budget for 2024.

additional employee appropriations, the expenditures resulting from the implementation of the outcomes of the social dialogue arising from the agreements of the government and social partners. In this context, a decision was made to open these additional appropriations for the year 2024 to benefit operating and investment expenses in the general budget of 2024.

MAD 4 billion

Allocated to the National Office of Electricity and Drinking Water (ONEE) to implement the State's commitments set out in the protocol agreement paving the way for the 2023–2027 Program Contract.

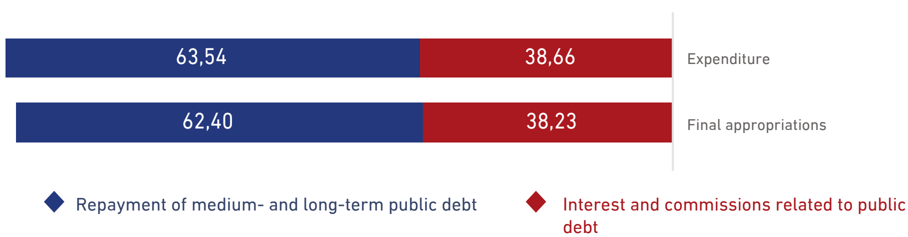
MAD 3.5 billion

Allocated to certain public institutions and enterprises in order to strengthen their own resources and increase their capital.

MAD 6.5 billion

Allocated to the Personnel Expenditure chapter in order to implement the Government's commitments arising from the outcomes of the social dialogue.

Public Debt Service Expenditure for 2024 (in billions of dirhams)



STATE SERVICES MANAGED INDEPENDENTLY

Revenue collected

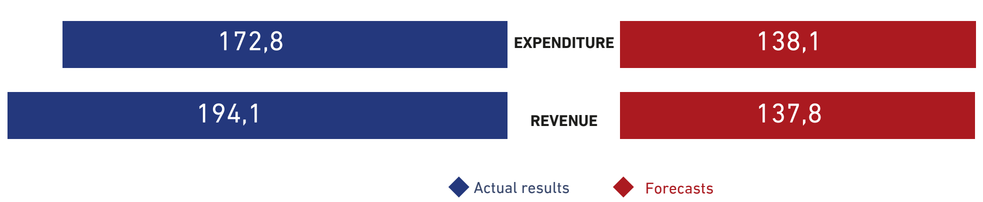
In billions of dirhams	Final resources	Actual collections	Execution rate
Operating revenue	4,57	5,52	120,9%
Investment revenue	1,47	1,48	100,4%
Total	**6,04**	**7,00**	**115,9%**

Expenditure executed

In billions of dirhams	Final resources	Actual collections	Execution rate
Operating revenue	4,57	2,36	51,7%
Investment revenue	1,47	0,32	21,8%
Total	**6,04**	**2,68**	**44,4%**

SPECIAL TREASURY ACCOUNTS

Revenue and expenditure for 2024 (in billions of dirhams)



Social Protection and Social Cohesion Support Fund

The Social Protection and Social Cohesion Support Fund was established by the 2012 Finance Law under the name "Social Cohesion Support Fund." It was renamed in 2021 to its current designation in order to support the Royal initiative relating to the generalization of social protection.

This Fund has undergone several successive amendments, the latest dating from 2024. Its resources were strengthened through the allocation of 20% of the proceeds from court fees, by taking into account the proceeds from the voluntary contribution relating to the spontaneous regularization of assets and funds held abroad, as well as through the consolidation and reallocation of appropriations from several social programmes pursuing similar objectives, in order to ensure effective and sustainable financing of this strategic national initiative and strengthen the continuity of the major social reforms.

OBJECTIVES

- 01 Financing the Direct Social Assistance System.
- 02 Financing social assistance programmes for persons with disabilities and persons with special needs.
- 03 Financing social programmes and initiatives.
- 04 Financing the Basic Mandatory Health Insurance Scheme for persons unable to pay contributions, through the coverage of both the contributions and the remaining co-payment borne by the insured.
- 05 Transfer of the supplementary rights from the General Directorate of Taxes to the National Social Security Fund.
- 06 Contributing to financial balances.

The resources of the Social Protection and Social Cohesion Support Fund for 2024 amounted to approximately **MAD 34.27 billion,** including MAD 24.75 billion collected during the year and MAD 9.52 billion carried forward from the previous balance.

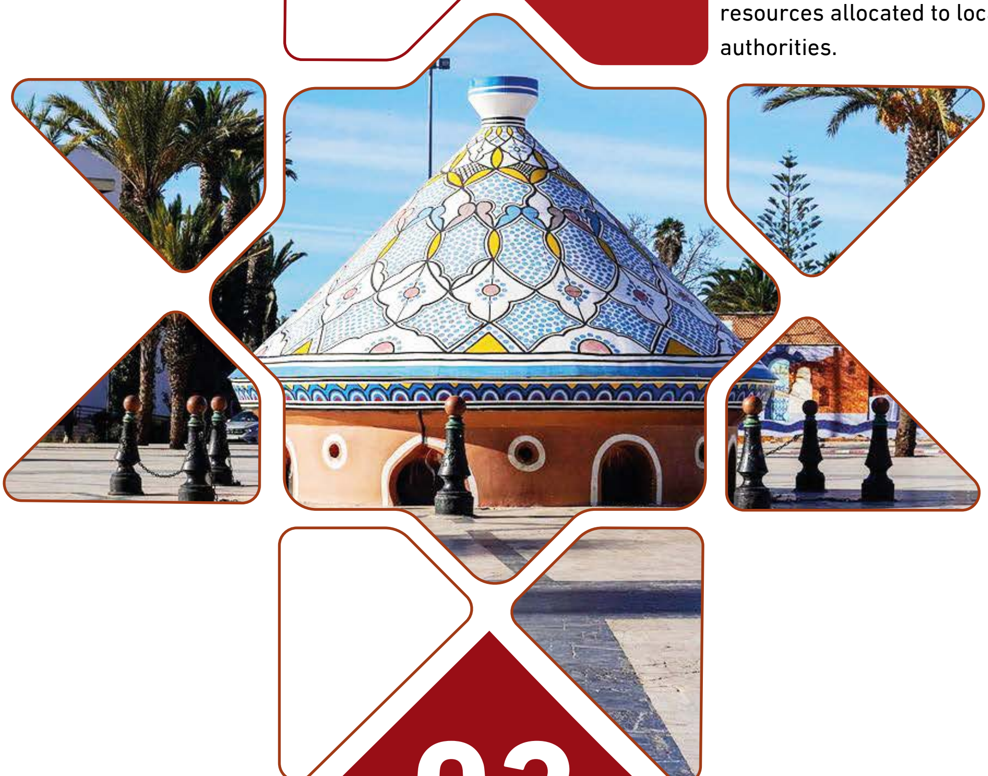
As for the Fund's expenditure for 2024, it amounted to approximately **MAD 31.96 billion** and was distributed as follows:

EXPENDITURE

- **MAD 23.87 billion** Direct Social Assistance System.
- **MAD 6.7 billion** Contributions to the Basic Mandatory Health Insurance Scheme for persons unable to pay contributions (AMO Tadamoun).
- **MAD 100 million** Support programme for persons with special needs.
- **MAD 407.47 million** Amounts relating to supplementary rights.
- **MAD 732.58 million** Co-payment borne by insured persons under the AMO Tadamoun scheme.
- **MAD 153.83 million** Other expenditure.

FINANCIAL RESOURCES ALLOCATED BY THE STATE TO THE BENEFIT OF LOCAL AUTHORITIES.

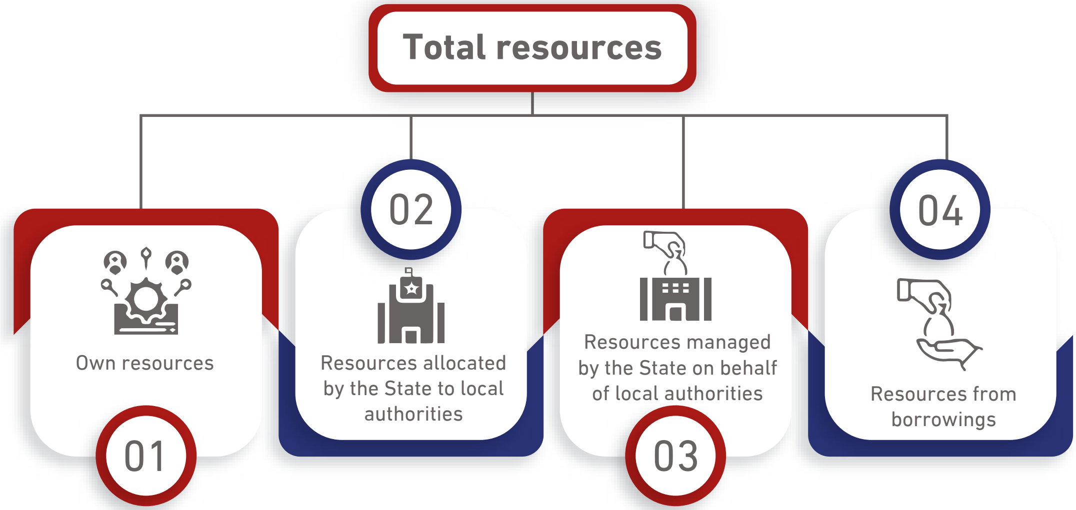
The draft Settlement Law relating to the implementation of the Finance Law is accompanied each year by a report on the financial resources allocated to local authorities.



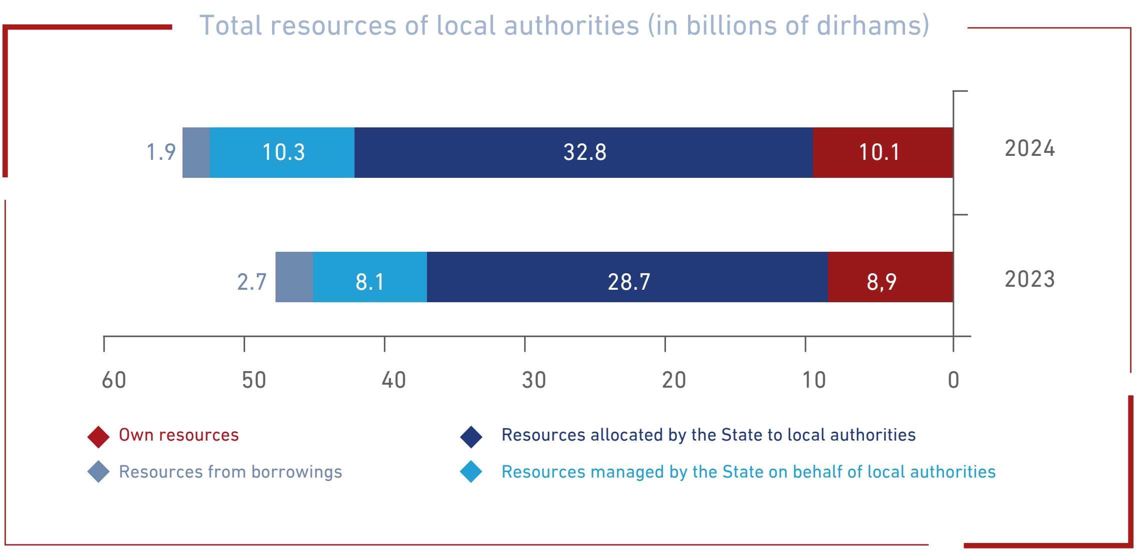
03

01 Total resources of local and regional authorities

The total resources of local authorities, **estimated at MAD 55.1 billion for 2024, compared with MAD 48.4 billion in 2023, consist of:**



They are distributed as follows:



The resources allocated by the State to local authorities for 2024 amounted to approximately **MAD 32.8 billion, representing 61.7% of total resources excluding borrowings, compared with 62.6% in 2023.**

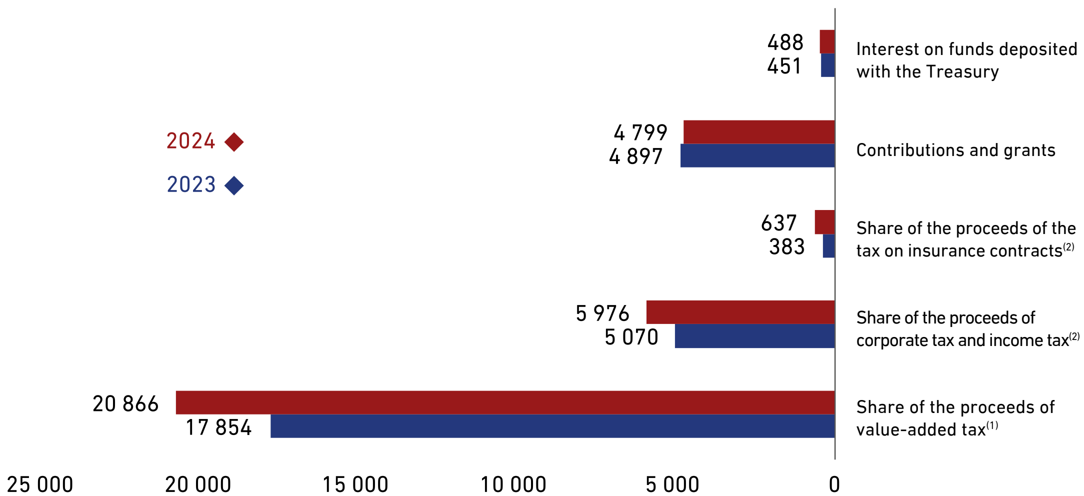
02 Resources allocated by the State to the benefit of local and regional authorities

The resources allocated by the State for the benefit of the budgets of local and regional authorities consist of the following revenues:

- Share of local and regional authorities in the proceeds of the value-added tax[1];
- Share of regions in the proceeds of corporate tax and income tax[2];
- Share of regions in the proceeds of the tax on insurance contracts[2];
- Payments made by the State for the benefit of regions in respect of budgetary contributions;
- Contributions and grants paid by the State to local and regional authorities;
- Interest paid to local and regional authorities in respect of their deposits with the Treasury.

They are distributed as follows:

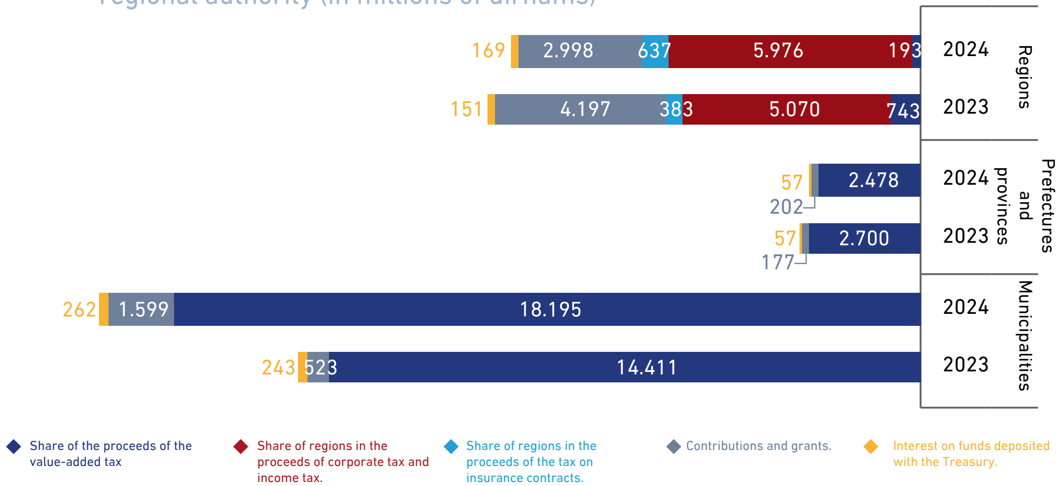
Evolution of financial resources transferred by the State to local authorities during the years 2023 and 2024 (in millions of dirhams).



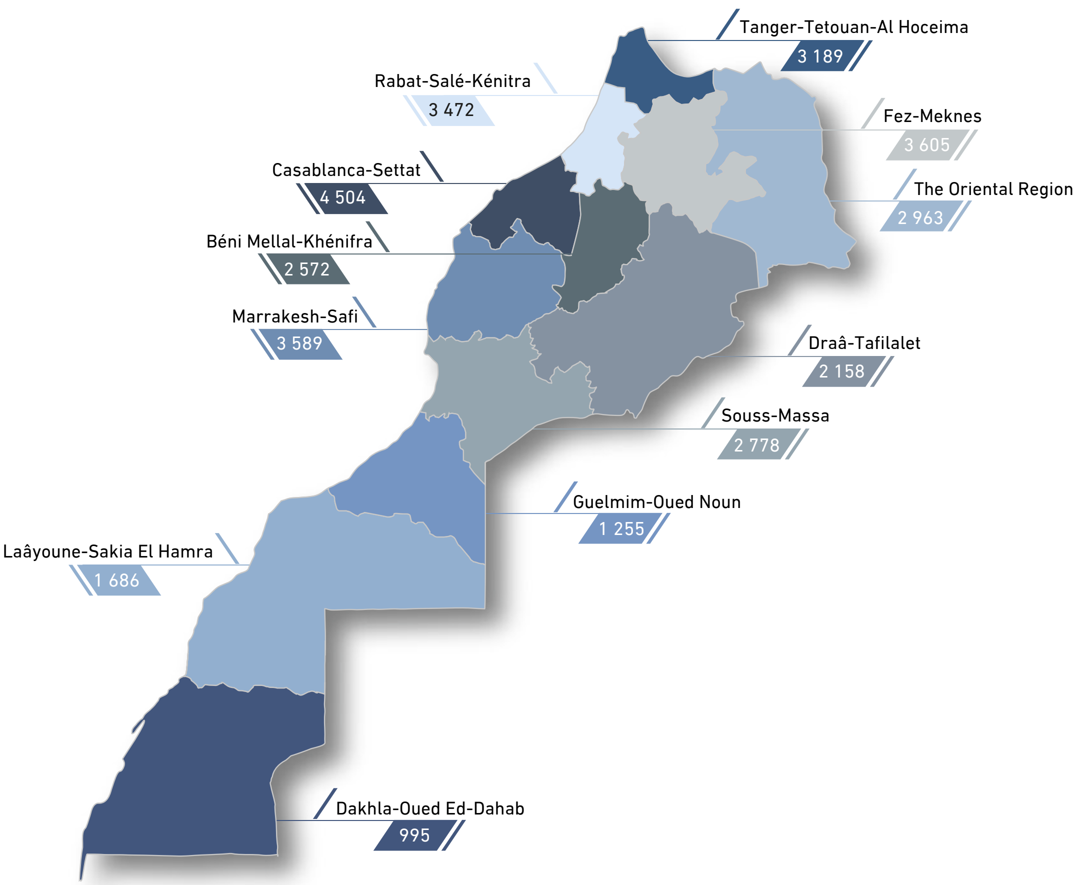
[1] In accordance with Article 125 of the General Tax Code, a share of at least 30% of value-added tax proceeds is entered in the budgets of local and regional authorities, with the applicable share determined by the Finance Laws.

[2] In accordance with the first paragraph of Article 141 of the Constitution, the State progressively allocates to the regions, pursuant to the Finance Laws, 5% of corporate income tax proceeds, 5% of personal income tax proceeds and 20% of tax proceeds from insurance contracts.

Resources allocated by the State according to the category of local and regional authority (in millions of dirhams)



03 Distribution of resources allocated by the State by region (in millions of dirhams).

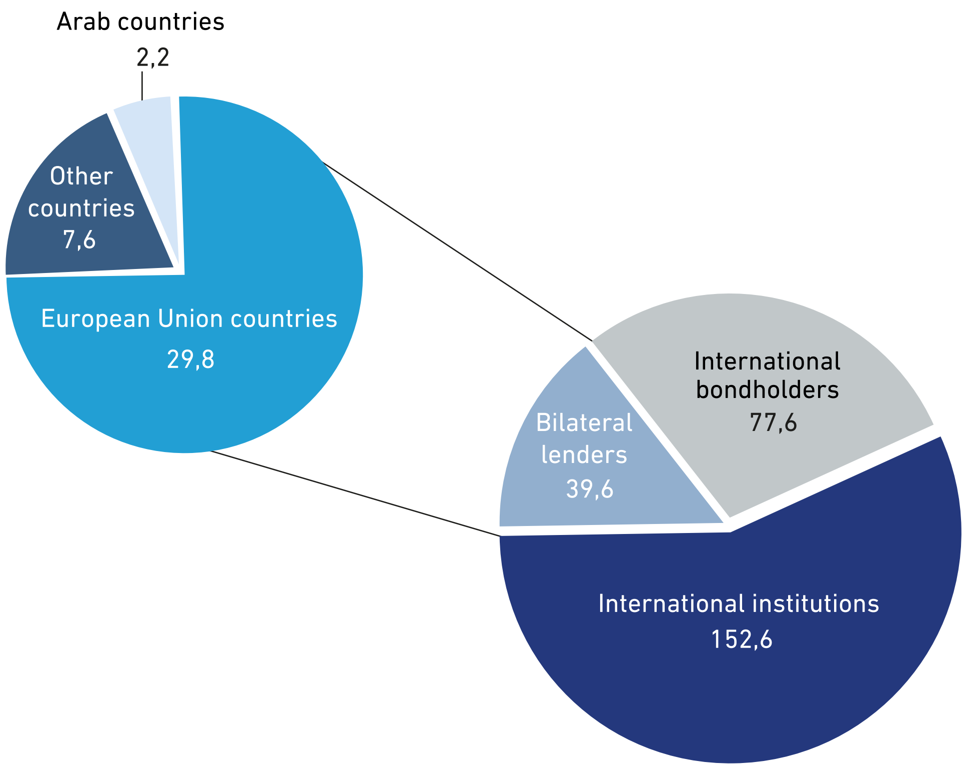


EVOLUTION OF THE VALUE OF TREASURY DEBT DURING THE YEAR 2024

04

In billions of dirhams	Forecasts	Actual
Treasury debt value	1.084,4	1.081,6
Ratio to gross domestic product (GDP)	%70,3	%67,0
Value of domestic Treasury debt	785,3	811,8
Ratio to gross domestic product (GDP)	%50,9	%50,3
Value of external Treasury debt	299,1	269,8
Ratio to gross domestic product (GDP)	%19,4	%16,7

External debt by lender (in billions of dirhams)



PERFORMANCE ASSESSMENT: KEY INDICATORS AND ACHIEVEMENTS FOR THE YEAR 2024

05

01 Summary of Programmes – Objectives – Indicators

2024

Total number of programmes

120

Total number of objectives 383

- Of which gender-sensitive objectives 114

Total number of indicators 786

- Of which gender-sensitive indicators 178

Comparison with:

2023

Total number of programmes

120

Total number of objectives 381

- Of which gender-sensitive objectives 105

Total number of indicators 788

- Of which gender-sensitive indicators 181

02 Main Achievements of the Key Ministerial Sectors

SOCIAL SECTORS

National Education and Preschool Education

For the 2024–2025 school year

- **Number of students enrolled across the different levels of education:**
  - A total of 8,999,136 students (+0.5%) compared with the previous school year.
  - Including 3.6 million students in rural areas.
- **Post-baccalaureate education:** a 3.6% increase in total enrolment, reaching 15,403 students.
- **Primary pioneer schools:** 2,662 institutions, benefiting more than 1.3 million students.
- **Boarding schools:** 173,000 student beneficiaries.t
- **School transport:** more than 650,000 student beneficiaries.

Sports

- Modernization of the major stadiums in Rabat, Tangier, Marrakech, Fez and Agadir, in preparation for hosting the 2025 Africa Cup of Nations and the 2030 FIFA World Cup.
- Launch of a programme to develop 814 multi-sport facilities in rural and peri-urban areas, including 175 multi-purpose halls, 48 athletics tracks, 45 swimming pools, 170 synthetic turf pitches, and 550 community sports centres.
- Organization of tournaments in neighbourhoods and villages, events dedicated to e-sports ("Gaming Days"), open days for learning to swim, as well as specific programmes for the Moroccan community residing abroad and persons with special needs.

Higher Education, Scientific Research and Innovation

- **Adoption of a new pedagogical model for Bachelor's degree programmes and the Bachelor's degree in Education:**
  - Renewal of the national education and training offer through the accreditation of 935 Bachelor's degree programmes, including:
  - 111 programmes within centres of excellence.
  - 132 Bachelor's degree programmes in Education.
  - 24 innovative programmes in the field of cybersecurity
- **Establishment of 212 "Code" spaces in universities** and development of their national platform, with: more than 47,600 students benefiting from the services of career centres; support provided to 1,640 students in entrepreneurial projects; more than 272,000 visits recorded on the National Employment Portal.
- **University catering:** provision of services to 21 university restaurants, serving 12,591,920 meals during the year.
- **Health coverage and strengthening of healthcare services:** expansion of the university health centre network to 28 centres, recruitment of 26 doctors and 23 nurses, and coverage of 536,107 students under the compulsory health insurance scheme.

Vocational Training

- **Opening of three Cities of Trades and Skills** (Cités des Métiers et des Compétences) in 2024 in the regions of Tangier–Tetouan–Al Hoceima, Béni Mellal–Khénifra, and Casablanca–Settat.
- The number of private vocational training institutions reached 1,356 establishments, in addition to 61 training centres within penitentiary institutions.

Compulsory Medical Coverage

Progressive generalization of compulsory basic health insurance to all citizens. Introduction of a new "AMO Achamil" scheme for persons who are able to pay contributions and who are not engaged in any salaried or non-salaried activity.

Health

- **Strengthening of human resources:** the workforce of public sector health professionals reached approximately 74,000 by the end of 2024, including university hospital centres, comprising 15,773 physicians, 42,004 nurses and health technicians, and 16,750 administrative staff.

- **Access to medicines and health products:** coverage of more than 70% of the national market's needs for medicines, and establishment of the Moroccan Agency for Medicines and Health Products pursuant to Law No. 10.22.

- **Development of health infrastructure:** establishment of 9 public haemodialysis centres; installation and commissioning of two medical and pharmaceutical waste incinerators at the Errachidia Regional Hospital Centre and the Khénifra Provincial Hospital Centre; as well as the reconstruction and rehabilitation of 195 health centres in the areas affected by the September 2023 earthquake.

National Spatial Planning, Urban Planning, Housing and Urban Policy

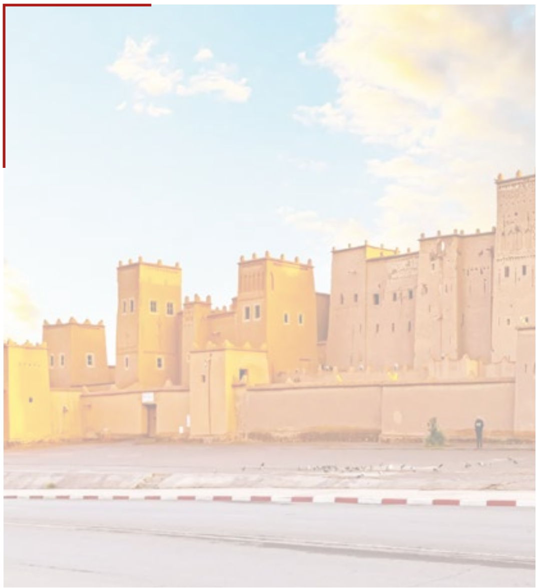
Rehabilitation and Construction

- Construction of a total of 728,986 housing units, at a price of 250,000 dirhams per unit.
- Signing of two project agreements aimed at addressing buildings at risk of collapse in the old urban fabric of the city of Sefrou (third phase).

Sustainable Development and the New Urban Agenda

- Preparation of a study on the National Strategy for the Sustainable Enhancement of Ksour and Kasbahs by 2030.
- Completion of the restoration and rehabilitation works on 18 ksour, out of a total of 22.
- Development of a set of territorial projects in priority regions (where the vulnerability rate exceeds 73%).
- Continuation of the implementation of 372 housing projects, to which the sector contributed 16.775 billion dirhams.

Culture



- **Identification and Enhancement of the National Cultural Heritage**
  - Inventory of 819 buildings, sites and cultural heritage elements, including: 476 items of tangible cultural heritage; 23 items of intangible cultural heritage; 320 archaeological objects preserved in museums and national collections.
  - Production of a documentary programme dedicated to Morocco's tangible and intangible cultural heritage, entitled «Universal Morocco: Land of Encounters».

- **National Intangible Heritage**
  - Preparation of nomination files for 6 elements of intangible cultural heritage for inscription on the ICESCO Heritage List in the Islamic World.

- **Promotion of Reading and Expanded Access to Knowledge**
  - Opening and inauguration of the Laâyoune Grand Multimedia Library to promote reading and access to knowledge.
  - Renewal of the annual subscription to the «YouScribe» digital library and launch of the Beach Libraries programme.
  - Support for 412 projects in the publishing and book sector, as well as 120 cultural and artistic projects in the fields of music, song, performing arts and choreography.

PRODUCTIVE SECTORS

Agriculture

Development of Production Sectors

- Production of 31 million quintals of cereals during the 2023–2024 agricultural season.
- Production of 784,000 tonnes of white meat and 6.4 billion eggs, meeting 100% of national demand.

Development of Solidarity Agriculture

- Planting of 70,166 hectares, construction and equipment of 37 agricultural product processing units, development of 311 km of seguias (traditional irrigation canals), improvement of rangelands covering 4,100 hectares, and creation of 258 watering points for livestock.
- Construction of 244 km of rural roads to improve access to rural areas and facilitate access to agricultural products, as well as the acquisition and distribution of 12,209 beehives.

Development of the Livestock Sector

- Treatment and vaccination of approximately 27.7 million head of livestock against the main animal diseases, issuance of 448 new authorizations for livestock and poultry production units, as well as 3,101 authorizations for poultry transport vehicles In addition to the identification of 891,296 head of cattle and 31,896 head of camels at the level of the national system for animal identification and Tracking.

Irrigation and Development of Agricultural Areas

- Completion of hydro-agricultural development works on 18,100 hectares and continuation of works on 20,000 hectares under the Saïss Project.
- Completion of 4,142 construction, reconstruction, and expansion projects for educational infrastructure, acquisition of 1,454 school buses, as well as 139 pieces of school equipment and materials..
- Development of 1,500 hectares of fruit plantations, completion of works on 3.6 km of seguias, rehabilitation of 4 seguias over more than 2,000 metres, and 4 khettaras over more than 3,200 metres.
- Establishment of 47 forestry development organizations, as well as the recruitment of 94 partnership development officers, deployed across more than 100 territorial authorities.

Industry

* **Automotive Industry**
  - Inauguration of several factories, including the new LEONI plant, specializing in the manufacture of automotive cables.
  - Inauguration of the FAURECIA AUTOMOTIVE SYSTEMS TECHNOLOGIES plant, the world's seventh-largest supplier of automotive technologies and equipment.
  - Inauguration of the FAURECIA AUTOMOTIVE MOROCCO INDUSTRIE plant, specializing in the manufacture of door panels, dashboards and their components.
* **Aeronautics Industry**
  - Opening of the new industrial unit of CASABLANCA AERONAUTIQUE, specializing in the manufacture of high value-added parts for Airbus A320neo aircraft.
* **Railway Industry**
  - Establishment of an RER train assembly unit, with a 35% local integration rate.
* **Renewable Energy Industry**
  - Signing of an agreement with NOVAGREEN for the establishment of an integrated solar panel manufacturing plant by 2026.
  - Signing of an agreement with AIC MÉTALLURGIE for the expansion of a wind turbine tower production unit.
  - Launch of the Moroccan Retail Tech Builder, a national flagship platform dedicated to incubating and accelerating start-ups developing digital solutions for the retail sector.

Energy Transition

* **Energy Dependence and Electricity Capacity**
  - Commissioning of an additional electricity generation capacity of approximately 817 MW, bringing the total installed capacity to nearly 5,439 MW.
* **Strengthening Renewable Energy**
  - Training of approximately 50 enterprises, as well as 60 self-employed workers and installers of solar equipment.
* **Strengthening Electricity Production Capacity**
  - Construction of 701 km of high- and extra-high-voltage transmission lines, and connection of 198 douars (4,333 households) to the national electricity grid in rural areas.
  - Selection of 6 business consortia to develop 7 projects under the Morocco Offer for Green Hydrogen.

INFRASTRUCTURE SECTORS

Water

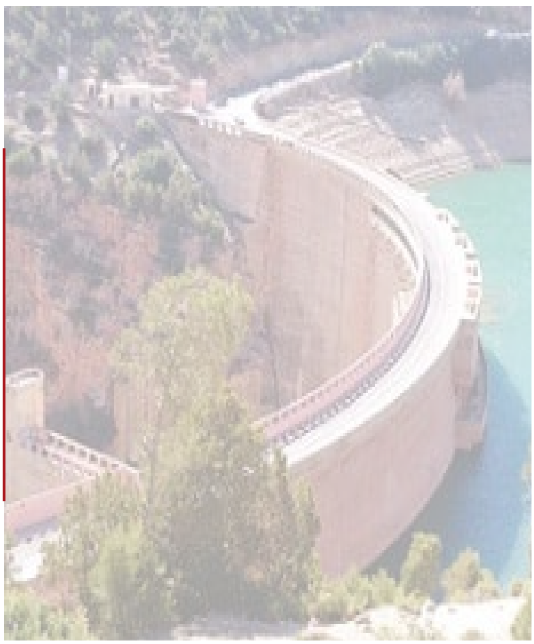
- Continuation of the construction and filling of 154 large dams, with a total storage capacity of 20.7 billion m^3, as well as the construction of 17 large dams at an estimated total cost of 27 billion dirhams, and continuation of the construction of the Hrihira Dam in the province of Figuig, at a cost of 21 million dirhams.

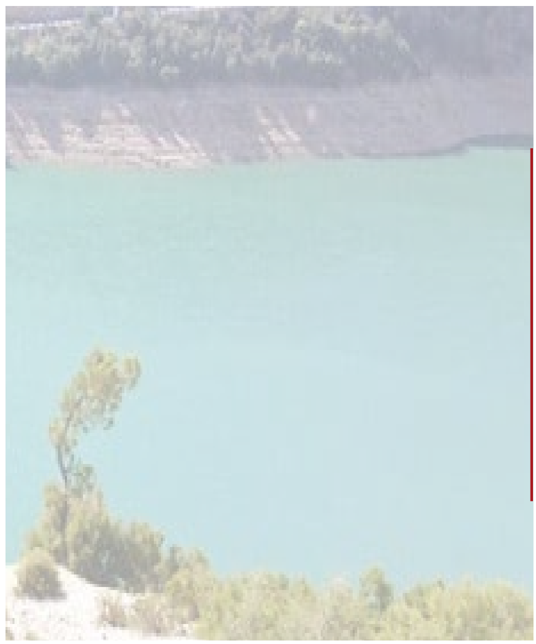
- Conclusion of a financing and partnership agreement between the Ministry of Equipment and Water and the Ministry of the Interior for the construction of 8 small dams during the 2024–2026 period.

- Acquisition and installation of a Computerized Maintenance Management System (CMMS), as well as a system for the visualization and monitoring of agricultural meteorology, for the benefit of the Directorate General of Meteorology.

- Resurfacing of approximately 456 km of roads, together with the widening, maintenance and strengthening of approximately 830 km of roads.

- Continuation of the construction of the Dakhla Atlantic Port, with a completion rate of 25%; completion of the construction of Nador West Med Port; and continuation of the works to protect the entrance to the Jebha Port and the coastline of the city of Larache, with a completion rate of 87%.





Transport and Logistics

- Completion of the railway connection project to Nador West Med Port.
- Acquisition of two new Boeing 787 Dreamliner 9 aircraft as part of the preparations for hosting the 2025 Africa Cup of Nations.
- Acquisition of 10 new aircraft in 2025, of which 3 were delivered in May 2025, as well as 10 additional aircraft in 2026.
- Implementation of the 2017–2026 National Road Safety Strategy with the aim of significantly reducing the number of road traffic fatalities.

Sustainable Development

- Completion of approximately 521 environmental inspection operations on the 600 scheduled industrial and semi-industrial units.
- Monitoring of the quality of bathing waters at 488 monitoring stations across 199 beaches, preparation of 190 environmental reports, and monitoring of the sand quality at 64 beaches.
- Completion of a total of 1,640 environmental inspection operations under the framework of regional environmental monitoring programmes or provincial commissions.
- Strengthening of the National Air Quality Monitoring Network (RNSQA).

SECURITY AND ADMINISTRATIVE SECTORS

Foreign Affairs and African Cooperation

- Deepening Morocco's relations with the countries of the African continent, based on the principle of South-South cooperation.
- The Moroccan parliamentary delegation obtained a more advanced status, enabling it to benefit from additional advantages within the framework of the partnership with the Parliamentary Assembly of the Council of Europe.
- Morocco's presidency of the United Nations Human Rights Council in 2024, and organization of the first international conference on the role of artificial intelligence in the implementation of the Chemical Weapons Convention.
- Establishment of the Directorate General of Economic and Cultural Diplomacy to ensure better coordination of the work of diplomatic and consular missions.

Justice

- **Digital transformation of the justice sector:** launch of the remote application service for the Moroccan nationality certificate, as well as interoperable data exchange platforms with banks and insurance companies.
- **Modernization and upgrading of the judicial administration:** enhancement of the civil case management system (SAJ2 Civil), the criminal case management system (SAJ2 Criminal), and the court registry management system.
- **Strengthening of judicial infrastructure:** Inauguration of several construction projects in 2024, notably the Fez Palace of Justice, the Laâyoune Court of First Instance, and the Court of First Instance and Family Justice Division in Biougra (Province of Chtouka Aït Baha).

ANNEXES

06

01 Budgetary Impact of the Main Measures Introduced in the 2024 Finance Law

CUSTOMS MEASURES

	CONTENT	BUDGETARY IMPACT (IN MILLIONS OF DIRHAMS)
	The budgetary impact of customs measures relating to import duties is estimated at -1,160.5 million dirhams. It concerns, in particular:	
IMPORT DUTIES	**Dog or cat food, put up for retail sale,** falling under tariff heading 2309.10.00.00 **(import duty: from 2.5% to 17.5%).**	+ 6,7
	Electronic cigarettes falling under tariff headings 2404.12.00.00 and 2404.19.00.10 **(import duty: from 2.5% to 40%).**	+ 73,1
	Iron and steel products falling under tariff headings 7208, 7209, 7210, 7211, 7212, 7225 and 7226 **(import duty: from 2,5% or 10% to 17.5%).**	+ 6,4
	Certain electrical appliances, such as electric razors, hair clippers, hair dryers, hand dryers, irons, microwave ovens, etc. **(import duty: from 2,5% to 30%).**	+205,7
	Telephone devices intended for users, including smartphones **(import duty: from 2.5% to 17.5%).**	+360
	Optical fibre cables falling under tariff headings 8544.70.00.10 and 8544.70.00.90 **(import duty: from 2.5% to 10%).**	+ 4,8
	Non-fermented green tea, presented in packages weighing more than 3 kg and not exceeding 20 kg, falling under tariff heading 0902.20.00.10 **(import duty: from 2.5% to 30%).**	+ 1
	All products subject to the 40% import duty rate, with the exception of products under Chapter 24 and products already subject to a 40% import duty before the entry into force of Amending Finance Law No. 35-20 for the 2020 budget year **(import duty: from 40% to 30%).**	-1.807,1
	Non-fermented green tea, in immediate packaging containing not more than 3 kg, falling under tariff heading 0902.10.00.00 **(import duty: from 32.5% to 30%).**	- 0,3
	Skipjack tuna flakes falling under tariff heading 1604.14.00.92 **(import duty: from 40% to 17.5%).**	- 1,2
	Powdered milk substitutes intended for infant and young child nutrition, put up for retail sale, falling under tariff heading 1901.10.10.00 **(import duty: from 10% to 2.5%).**	- 6,9
	Rubber O-rings with a diameter not exceeding 160 mm, and plastic components used in the manufacture of vehicle structures, falling under tariff headings 4016.93.00.10, 8421.99.21.20 and 8421.99.91.10 **(import duty: from 17.5% to 2.5%).**	-1,2
	Lithium cells falling under tariff heading 8507.60.07.00 **(import duty: from 17.5% to 2.5%).**	- 0,4
	Screws and springs intended for the manufacture of vehicle filters, falling under tariff headings 7318.15.30.00 and 7320.90.30.00 **(import duty: from 40% to 2.5%).**	- 0,03
	Electric road tractors for semi-trailers, falling under tariff headings 8701.24.91.00 and 8701.24.99.00 **(import duty: from 40% to 2.5%).**	- 1,1

CONTENT		BUDGETARY IMPACT (IN MILLIONS OF DIRHAMS
The budgetary impact of customs measures relating to the internal consumption tax is estimated at +1,362.7 million dirhams. It concerns, in particular:		
INTERNAL CONSUMPTION TAX	Increase in the internal consumption tax applicable to wine, from 850 to 1,150 dirhams/hectolitre.	+ 102,2
	Increase in the internal consumption tax applicable to beer, from 1,150 to 1,550 dirhams/hectolitre.	+ 417,8
	Reform of the internal consumption tax applicable to cigarettes.	+ 545
	Increase in the internal consumption tax applicable to ethyl alcohol used in or contained in spirits, aperitifs, vermouth, fruit preserved in alcohol, fortified grape juice, confectionery containing alcohol and other alcoholic beverages, from 18,000 to 25,500 dirhams/hectolitre.	+ 223,2
	Increase in the internal consumption tax applicable to rubber tyres, including those mounted on rims, the proceeds of which are allocated to the Social Protection and Social Cohesion Support Fund, from 3 to 4 dirhams/kg	+ 74,5
The budgetary impact of customs measures relating to value-added tax (VAT) is estimated at +143.7 million dirhams. It concerns, in particular:		
VALUE ADDED TAX	Increase in the VAT applicable to refined sugar (from 7% to 8%).	+ 0,21
	Increase in the VAT applicable to electric power (from 14% to 16%).	+ 36,34
	Exemption from VAT on the importation of butter derived from animal milk (from 14% to 0%).	- 114,7
	Increase in the VAT from 7% to 10% on economy cars, as well as on the products and materials used in their manufacture.	+ 349,7
	Exemption from VAT on the importation of powdered milk (from 7% to 0%).	- 76,07
	Exemption from VAT on the importation of solar equipment, as well as the products and materials used in its manufacture (from 7% to 0%).	- 51,8
	Exemption from VAT on the importation of household soap (bars or cakes) (from 7% to 0%).	- 0,015
	Exemption from VAT on the importation of canned sardines (from 7% to 0%).	- 0,007
Overall budgetary impact of the customs measures introduced by the 2024 Finance Law: +345.9 million dirhams		

FISCAL MEASURES

CONTENT	BUDGETARY IMPACT (IN MILLIONS OF DIRHAMS)
Introduction of a new VAT withholding tax at source system.	+ 1 796
Reintroduction of the measure relating to the voluntary regularization of taxpayers' tax situation.	+ 6 439
Reintroduction of the voluntary regularization of assets and property held abroad.	+ 225
Total	**+ 8 460**

MINISTERIAL SECTORS AND INSTITUTIONS		KEY INDICATORS	UNIT	FORECAST VALUE FOR 2024	ACTUAL VALUE FOR 2024
MINISTRY OF JUSTICE	JUSTICE SECTOR	Social assistance office activity rate	%	20	26
		Implementation rate of virtual platforms for justice stakeholders	%	36,37	61
		Rate of creation of child-friendly spaces within Family Justice sections	%	26	31
		Number of measures adopted by the National Commission for the Coordination of Measures to Combat Human Trafficking and Prevent this Phenomenon	Number	50	50
	HUMAN RIGHTS SECTOR	Implementation rate of recommendations issued by the United Nations mechanisms relating to gender	%	30	63,33
		Compliance rate with the deadlines for submitting reports to the United Nations and responses to individual communications	%	100	100
		Citizens' complaints processing rate	%	100	100
		Compliance rate with the National Information Systems Security Directive	%	40	41,18
MINISTRY OF FOREIGN AFFAIRS AND AFRICAN COOPERATION	FOREIGN AFFAIRS AND AFRICAN COOPERATION SECTOR	Number of social services provided to women	Number	86.000	86.000
		Average processing time for beneficiaries' applications	Days	6	9
		Compliance rate of information systems with the National Information Systems Security Plan	%	90	82,3
	MOROCCANS RESIDING ABROAD SECTOR	Number of Moroccan competencies mobilized abroad	Number	600	102
		Number of projects implemented annually by partner competency networks	Number	15	16
		Annual number of Moroccans residing abroad benefiting from cultural and educational programmes	Number	357.526	320.392
		Rate of women holding positions of responsibility	%	45	37,5

MINISTERIAL SECTORS AND INSTITUTIONS		KEY INDICATORS	UNIT	FORECAST VALUE FOR 2024	ACTUAL VALUE FOR 2024
MINISTRY OF THE INTERIOR		Territorial coverage rate	%	58,17	51,89
		Intervention radius of rescue teams	km^2	2.242	2.278
		Accommodation rate of intervention teams	%	71,28	68,51
		Number of regional warehouses established for the storage of emergency equipment intended for relief operations and the accommodation of disaster victims	Number	11	10
MINISTRY OF HIGHER EDUCATION, SCIENTIFIC RESEARCH AND INNOVATION		Number of indexed scientific publications published in international peer-reviewed journals	Number	17.179	21.747
		Number of scholarship students	Number	422.300	407.610
		Number of new students enrolled in public higher education	Number	313.069	297.887
		Number of beds	Number	56.210	52.660
MINISTRY OF NATIONAL EDUCATION, PRESCHOOL EDUCATION AND SPORTS	NATIONAL EDUCATION AND PRESCHOOL EDUCATION SECTOR	Net enrolment rate in preschool education (children aged 4 to 5 years)	%	80	78,7
		Number of beneficiaries of social support services in lower secondary education	Number	131.245	137.822
		Rate of students mastering foundational learning in pioneer primary schools	%	50	50
		Recruitment rate of teachers holding a Bachelor's degree in Education	%	20	20
	SPORTS SECTOR	Rate of universities whose statutes comply with the legislation in force	%	90	91
		Recruitment rate of teachers holding a Bachelor's degree in Education	%	23	20
		Number of sporting events organized by the sector	Number	4.000	2.146
		Rate of boys participating in sports activities in sports schools	%	65	75
MINISTRY OF HEALTH AND SOCIAL PROTECTION		Number of services provided to pupils, students and young people in the field of oral health care and visual acuity screening	Number	80.000	186.827
		Number of women victims of physical and sexual violence receiving care in hospital units	Number	30.500	28.801
		Coverage rate of people (adults and children) living with the Human Immunodeficiency Virus (HIV) through antiretroviral treatment	%	94	95

MINISTERIAL SECTORS AND INSTITUTIONS		KEY INDICATORS	UNIT	FORECAST VALUE FOR 2024	ACTUAL VALUE FOR 2024
MINISTRY OF ECONOMY AND FINANCE		Amount of additional revenue collected through customs control	Billion dirhams	4,1	6,24
		Development rate of electronic data exchange channels with new partners	%	100	100
		Number of ministerial sectors that have adopted gender-responsive budgeting	Number	35	35
MINISTRY OF TOURISM, HANDICRAFTS AND THE SOCIAL AND SOLIDARITY ECONOMY	HANDICRAFTS AND SOCIAL AND SOLIDARITY ECONOMY SECTOR	Coverage rate – Women	%	62	61
		Number of beneficiaries of operational infrastructure	Number	3.756	3.367
		Rate of craftswomen benefiting from training	%	35	35
		Cooperatives support rate	%	87	93
	TOURISM SECTOR	Tourism receipts in foreign currency	Billion dirhams	110	112,5
		Number of arrivals at border posts	Million tourists	15,1	17,4
GENERAL SECRETARIAT OF THE GOVERNMENT		Time taken by the competent commission to examine applications for authorization to conduct public fundraising campaigns	Days	15	15
		Average time for examining applications for recognition as a public utility association submitted by associations and referred to the Head of Government for decision	Days	6	6
		Average time for issuing authorizations to practice regulated professions	Days	30	30
		Administrative efficiency rate	Dirhams/office	11.234	4.267
MINISTRY OF EQUIPMENT AND WATER		Progress rate of the programme to improve the condition of engineering structures	%	60	86,4
		Staff training days	Days/staff member	22.000	12.178,5
		Additional surface water mobilization rate	%	85,72	41,86
		Progress rate of the construction works for new ports planned under the National Port Strategy to 2030	%	29	30
MINISTRY OF TRANSPORT AND LOGISTICS		Implementation rate of the international negotiations programme	%	100	100
		Completion rate of logistics zones and platforms	%	32	20

MINISTERIAL SECTORS AND INSTITUTIONS		KEY INDICATORS	UNIT	FORECAST VALUE FOR 2024	ACTUAL VALUE FOR 2024
MINISTRY OF AGRICULTURE, MARITIME FISHERIES, RURAL DEVELOPMENT AND WATER AND FORESTS	AGRICULTURE AND RURAL DEVELOPMENT SECTOR	Coverage rate of national cereal requirements	%	70	35
		Cumulative area equipped with water-saving irrigation techniques	Hectares	269.000	270.650
		Rate of industrial units benefiting from agreements within agro-industrial parks	%	66	66
		Supervision rate of women's professional organizations under local products development programmes	%	50	42
	MARITIME FISHERIES SECTOR	Rate of maritime extension sessions conducted for the benefit of women and men	%	48	51,28
		Rate of fisheries management plans incorporating the definition of fishing effort	%	40	62,5
		Export turnover	Billion dirhams	27,97	28,79
		Satisfaction rate with basic training requests	%	93	93,8
MINISTRY OF HABOUS AND ISLAMIC AFFAIRS		Satisfaction rate of Moroccan pilgrims with the services provided in the Holy Sites	%	77	72
		Rate of wives, widows and daughters of religious officials benefiting from medical coverage services	%	49,66	47,65
		Rehabilitation rate of closed mosques	%	100	92,2
MINISTRY DELEGATE TO THE HEAD OF GOVERNMENT IN CHARGE OF INVESTMENT, CONVERGENCE AND THE EVALUATION OF PUBLIC POLICIES		Volume of private investment by enterprises	Billion dirhams	109	142
		Gross number of jobs created		97	128
MINISTRY OF ENERGY TRANSITION AND SUSTAINABLE DEVELOPMENT	SUSTAINABLE DEVELOPMENT SECTOR	Women's access rate to training	%	50	81
		Implementation rate of pollution prevention and control projects	%	50	56
		Rate of measures and analyses carried out by the National Laboratory for Environmental Studies and Monitoring	%	92	94
		Women's access rate to positions of responsibility	%	47	36,36
	ENERGY TRANSITION SECTOR	Number of women benefiting from support and training in the construction sector	Number	5	10
		Number of women benefiting from support and training in the industrial sector	Number	5	54
MINISTRY OF INDUSTRY AND TRADE		Share of women in the industrial workforce	%	30	42,3
		Total area covered by partnership agreements	Hectares	160	1.119
		Rate of public buildings equipped with a solar energy system	%	72	80

MINISTERIAL SECTORS AND INSTITUTIONS		KEY INDICATORS	UNIT	FORECAST VALUE FOR 2024	ACTUAL VALUE FOR 2024
MINISTRY OF YOUTH, CULTURE AND COMMUNICATION	COMMUNICATION SECTOR	Number of legislative and regulatory texts drafted in accordance with the Ministry's legislative agenda	Number	4	5
		Number of radio and television reports and magazine programmes dedicated to Morocco	Number	17.000	18.000
		Number of activities carried out to combat stereotypes in the national media	Number	1	3
	CULTURE SECTOR	Number of cultural assets inventoried, studied and published	Number	600	820
		Number of cultural activities organized for children in public reading spaces	Number	180	200
		Success rate at the Higher Institute of Dramatic Arts and Cultural Animation	%	96.07	100
		Success rate at the National Institute of Fine Arts	%	95	99,39
	YOUTH SECTOR	Number of young people and children benefiting from holiday camps	Number	150.000	106.572
		Number of active associations and clubs within youth institutions	Number	7.000	5.201
		Rate of beneficiaries of training aimed at creating income-generating activities	%	78	70
		Rate of professionally qualified female graduates	%	54	91,5
MINISTRY OF ECONOMIC INCLUSION, SMALL ENTERPRISE, EMPLOYMENT AND SKILLS	ECONOMIC INCLUSION, SMALL ENTERPRISE, EMPLOYMENT AND SKILLS SECTOR	Number of legislative and regulatory texts drafted	Number	4	3
		Integration rate of beneficiaries of the "Training for Integration" programme	%	68	-
		Number of enterprises created by women who benefited from support under the "Min Ajlik" programme	Number	600	754
	VOCATIONAL TRAINING SECTOR	Total number of beneficiaries of vocational training	Number	418.781	387.246
		Number of boarding facilities	Number	145	139
		Total number of beneficiaries (eligible categories) whose training costs were covered for trainees enrolled in accredited private vocational training institutions	Number	6.500	4.341

MINISTERIAL SECTORS AND INSTITUTIONS	KEY INDICATORS	UNIT	FORECAST VALUE FOR 2024	ACTUAL VALUE FOR 2024
MINISTRY DELEGATE TO THE HEAD OF GOVERNMENT IN CHARGE OF RELATIONS WITH PARLIAMENT	Women's access to training rate	%	42	44
	Number of digitized services	Number	5	17
	Response rate to written questions	%	80	80,2
	Number of mechanisms put in place to strengthen the capacities and role of civil society and promote participatory democracy	Number	3	21
MINISTRY OF DIGITAL TRANSITION AND ADMINISTRATION REFORM	Morocco's ranking according to the E-Government Development Index	Number	93	90
	Number of simplified administrative decisions	Number	10	17
	Revenue from the digital economy sector	Billion dirhams	17,37	26,6
	Rate of women civil servants in decentralized services who benefited from training promoting access to positions of responsibility	%	57	32,5
HIGH COMMISSION FOR FORMER MEMBERS OF THE RESISTANCE AND FORMER MEMBERS OF THE LIBERATION ARMY	Share of budget appropriations allocated to decentralized services	%	10	13,23
	Average number of hours devoted to strengthening human resources' competencies	Number	8	11,09
	Satisfaction rate with applications for financial assistance granted to members of the families of the Resistance and Liberation Army	%	80	95
	Women's access rate to statutory and equivalent positions of responsibility	%	5	8,92
HIGH COMMISSION FOR PLANNING	Graduation rate of the INSEA	%	48	45,5
	Accuracy of economic budget forecasts compared with actual results	%	0,3	0,8
	Number of statistical operations carried out using modern communication and dissemination technologies	Number	6	6
	Number of surveys with regional representativeness	Number	3	3

MINISTERIAL SECTORS AND INSTITUTIONS		KEY INDICATORS	UNIT	FORECAST VALUE FOR 2024	ACTUAL VALUE FOR 2024
MINISTRY OF NATIONAL SPATIAL PLANNING, URBAN PLANNING, HOUSING AND URBAN POLICY	NATIONAL SPATIAL PLANNING AND URBAN PLANNING SECTOR	Number of strategic planning tools and territorial development projects implemented to meet the needs of women and men from different categories	Number	105	105
		Coverage rate of territorial authorities by at least one approved urban planning document	%	87	89,5
	HOUSING AND URBAN POLICY SECTOR	Rate of elimination of substandard housing	%	20	17,09
		Implementation rate of urban policy projects	%	70	65,5
		Rate of treatment of buildings at risk of collapse	%	100	91,3
		Number of urban policy projects integrating the gender approach	Number	4	4
MINISTRY OF SOLIDARITY, SOCIAL INTEGRATION AND FAMILY		Territorialization rate of equality programmes	%	70	70
		Implementation rate of the 2022–2026 National Action Plan for the Promotion of the Rights of Persons with Disabilities	%	40	90
GENERAL DELEGATION FOR PRISON ADMINISTRATION AND REINTEGRATION		Access rate of inmates to vocational training	%	95,49	95,49
		Incident rate	%	3	2,89
		Occupancy rate of penitentiary establishments	%	156	161
ECONOMIC, SOCIAL AND ENVIRONMENTAL COUNCIL		Rate of the Council's economic, social and environmental outputs taking the gender approach into account	%	60	60
		Number of female and male citizens consulted under the participatory approach	Number	300.000	293.255
		Rate of reports and opinions adopted unanimously compared with the total number of reports and opinions approved by the General Assembly	%	92	60
		Number of reports and opinions adopted compared with the number of reports and opinions planned under the Council's work programme	Number	100	71,4
SUPREME COUNCIL OF THE JUDICIARY		Case clearance rate	%	103	103,31
		Average case processing time	%	95	76
		Rate of courts that underwent central judicial inspection	%	47	58,5
		Rate of judges who benefited from training and internships	%	70	27

المملكة المغربية
Kingdom of Morocco

وزارة الاقتصاد و المالية
Ministry of Economy and Finance

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