

SEGMA REPORT 2026 : SUMMARY

The report on State Services Managed Autonomously (SEGMA), which accompanies Finance Bill No. 50.25 for the 2026 budget year, highlights the prominent role of these services, considered a strategic instrument of public budget management, and which contribute tangibly to the implementation of public policies and the support of government strategies, with the constant objective of improving the quality of services provided to citizens.

Through their financial autonomy and their management approach based on the mobilization of own revenues generated from public services provided to users, these SEGMA play a decisive role in the operational management of public services, allowing greater responsiveness and closer management of services intended for users, particularly those related to the fields of education and health.

The report highlights, in its first part, the evolution of the number of SEGMA and their distribution by area of intervention for the 2025 budget year. Furthermore, the second part presents the financial performance of SEGMA for the year 2024, compared with that of 2023, through an analysis of revenue collections and expenditure issuances, as well as the contribution of SEGMA according to their area of intervention. Finally, the third part outlines the physical achievements of SEGMA during the year 2024 and the progress of their action plans in 2025, as well as their planned action programs within the framework of the Finance Bill for the 2026 budget year.

Thus, for the year 2025, and for the third consecutive year, the number of SEGMA stood at 171 services. This year was marked by the establishment of a new SEGMA entitled "National Institute of Registries and Legal and Judicial Professions," attached to the Ministry of Justice, and the dissolution of the SEGMA "Mohammed V Sports Complex of Casablanca and Mohammedia Water Sports Base," attached to the Ministry of National Education, Preschool and Sports.

I. Changes in the number of SEGMA by area of intervention:

The total number of SEGMA for 2025 stood at 171 services, remaining unchanged from the previous year.

It should also be noted that these 171 SEGMA, included in the 2025 Finance Act, are broken down into eight areas of intervention in line with the main functions of the State:

- The health sector, with 91 services ;
- The education, vocational training, and executive training sector, with 45 services ;
- The equipment, transportation, and other economic infrastructure sector, with 16 services ;

- The public authorities and general services sector, with 9 services ;
- The recreational activities sector, with 4 services ;
- Agriculture and sea fishing, with 2 services ;
- Other social activities, with 3 services ;
- Other economic activities, with a single service.

Thus, this breakdown of SEGMA's by area of intervention shows the predominance of social SEGMA's, which account for 81% of the total number of SEGMA's (i.e., 139 SEGMA's out of a total of 171), particularly in the areas of health (with 91 SEGMA's) and education, vocational training, and executive training (with 45 SEGMA's).

II. Summary of SEGMA's financial achievements for the year 2024 :

The execution of SEGMA budgets for the year 2024 shows a positive balance of 4,316.18 MDH at the end of the year. This surplus was mainly recorded by SEGMA's operating in the health sector (46%), and to a lesser extent by SEGMA's covering equipment, transport and other economic infrastructure, and public authorities and general services (20.87% and 19.63% respectively).

In terms of SEGMA revenues for 2024, the total amount reached 6,999.58 MDH, exceeding the updated forecast of around 6,040.33 MDH, representing an achievement rate of 115.88%. Specifically:

- ▶ Own revenues amounted to 2,785.71 MDH against updated forecasts of 1,446.52 MDH, representing an overall recovery rate of 192.58%. These revenues were mainly generated by SEGMA's operating in the health sector, with a rate of 72.75%, as well as by SEGMA's operating in the fields of equipment, transport, and other economic infrastructure, and in the field of public authorities and general services, with rates of 11.04% and 10.61%, respectively.
- ▶ Balancing grants, paid from the general budget to certain SEGMA's, will amount to 356.46 MDH in 2024, compared with 925.93 MDH in 2023, representing a decrease of around 61.5%, reflecting these services' reduced dependence on State subsidies.
- ▶ The total operating and investment surpluses at the end of 2023, carried forward in addition to the 2024 appropriations, amount to 3,857.41 MDH, compared with 3,124.94 MDH at the end of 2022, representing an increase of around 23.44%. It should therefore be noted that surpluses represent 55.11% of SEGMA revenues in 2024, compared to 39.80% for own revenues and 5.09% for general budget balancing grants.

SEGMA expenditures for 2024 amounted to 2,683.40 MDH, compared to appropriations of 5,894.99 MDH, representing an overall expenditure rate of 45.52%. By type of expenditure, operating expenditures amounted to 2,362.46 MDH compared to allocated credits of 4,425.20 MDH, representing an execution rate of 53.39%. Investment expenditures amounted to approximately 320.94 MDH compared to forecasts of 1,469.78 MDH, representing an execution rate of 21.84%. It should be noted that 62% of expenditures were executed by services operating in the health sector, and 57.89% and 57.68% respectively by those operating in the

recreational activities sector and other social actions. This is in line with the predominance of these services in terms of own revenue generation.

Consequently, the ratio of expenditure covered by own revenue will rise to 103.81% in 2024, compared with 92.71% in 2023, representing an increase of 11.11 points and reflecting a positive trend towards greater financial autonomy for these services.

III. Main achievements of SEGMA for the period 2024-2025 and action plan for 2026 :

The third part of the report outlines SEGMA's physical achievements based on changes in production and activity indicators. The aim is to gain the best possible understanding of the quality of services offered to users.

By way of illustration, with regard to SEGMA's in the health sector, public hospitals have continued their efforts to carry out supervisory tasks, upgrade and strengthen the medical and technical equipment of emergency departments, and support hospital teams in implementing new billing and reimbursement procedures specific to "AMO TADAMONE." In fact, healthcare facilities recorded a patient care rate of around 88% for the year 2024. This momentum will continue throughout 2026, notably through support for hospitals in developing hospital emergency plans, improving hospital billing, strengthening national, regional, and local capacities for health and disaster risk management, and providing technical and scientific support for public health programs.

For the SEGMA operating in the field of equipment, transport, and other economic infrastructure, the main actions carried out during the 2024-2025 period aimed to ensure better sustainability of traffic on the road network, in particular through the inspection of more than 29,464 km of the road network, improving and developing the Road Information System (SIR) and the Visual Survey Management System (SGRV), improving the quality of equipment and renovating the public works equipment fleet through the acquisition and rental of public works equipment to ensure road viability, as well as developing technical research and innovation, particularly in the field of road infrastructure. For 2026, the main actions planned focus on continuing the inspection of the road network and assessing the structural condition and surface of the roadways, modernizing inspection equipment, increasing the availability of public works equipment, and digitizing the services provided to users.

At the same time, the achievements of SEGMA operating in the field of education, vocational training, and executive training for the period 2024-2025 focused on improving the quality of student training, in particular through the implementation of training roadmaps developed as part of the national job creation strategy, diversifying the training courses offered, while taking into account the gender approach in training provision, and improving the level of reception for students and users of the institutes through the maintenance and cleaning of the various premises. For 2026, the main actions planned by these SEGMA's will focus on continuing to develop the quality of training through the diversification of training offerings, the strengthening of areas of partnership, cooperation, and scientific research, and the acquisition of teaching materials for scientific research.

Furthermore, in the area of recreational activities, the relevant SEGMA's for the period 2024-2025 continued to implement their action plans, in particular through the organization of sporting and cultural activities, the improvement of reception conditions, and the development of sporting and cultural facilities. In 2026, these SEGMA's will work to improve the services they provide by upgrading their facilities, acquiring new equipment, organizing public awareness campaigns, and strengthening digital communication.