

SUMMARY OF THE NOTE ON EXPENDITURES RELATED TO COMMON COSTS FOR THE YEAR 2026

The note on expenditure relating to Common Costs accompanying the finance bill for 2026 emphasizes the importance of the Common Costs budget as an instrument for assisting and supporting social policies and supporting the implementation of sectoral strategies and structural projects.

I- The operating budget for Common Costs: a tool for assisting and supporting social policies

The appropriations in the Common Costs chapter – Operating Expenses are mainly used to cover social expenses such as compensation costs, including the impact of accompanying and support measures relating to the road transport sector, expenses related to pension schemes managed by the Moroccan Pension Fund (CMR), and the contribution to financing the project to extend social protection.

The amount of appropriations allocated under this chapter for the year 2024 amounts to 44,047.38 MDH, taking into account supplementary appropriations.

At the end of 2024, expenditure commitments under the above-mentioned chapter reached approximately 43,478 MDH, representing an implementation rate of 98.71%.

For the year 2025, the amount of appropriations entered under the heading of Common Costs amounts to 50,709 MDH, including supplementary appropriations.

As of September 1, 2025, the funds committed under the aforementioned chapter reached 34,641.75 MDH, representing an execution rate of 68.32%.

II- The Common Costs Investment Budget: a tool to support the implementation of sectoral strategies and structural projects

The appropriations in the investment chapter of Common Costs are intended to support transfers to certain special accounts of the Treasury and public institutions and enterprises, as well as to settle the contributions of the Ministry of Economy and Finance for the implementation of various economic and social infrastructure projects.

The amount of appropriations programmed under the above-mentioned chapter for the year 2024 is 49,818.33 MDH, including supplementary appropriations.

At the end of the 2024 fiscal year, the appropriations committed out of the total appropriations for this chapter amounted to 46,953.52 MDH, representing an execution rate of nearly 94%.

As for 2025, the amount of appropriations allocated to the investment chapter of Common Costs stands at 60,596.50 MDH, taking into account additional appropriations.

As of September 1, 2025, the funds committed under the chapter in question reached 34,024.48 MDH, representing an execution rate of approximately 56.15%.

III- Forecasts for the budget for common expenses for the year 2026

The appropriations provided for in the finance bill for the year 2026 under the operating and investment chapters of the Common Costs budget amount to 45,453 MDH and 44,082 MDH, respectively.