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مديرية الميزانية

Summary of the SEGMA report for the year 2027

The report on State Services Managed Autonomously (SEGMA)—accompanying the Finance Bill No. 60.26 for the 2027 fiscal year—highlights the pivotal role of these entities. Serving as a key instrument in public budgetary management, they actively contribute to the implementation of sectoral strategies and the continuous improvement of public service quality, with a focus on proximity, efficiency, and meeting citizens' expectations.

Through their financial autonomy and a management model based on generating their own revenue from services provided to users, these SEGMA entities play a decisive role in the operational management of public services. They enable greater responsiveness and flexibility, as well as a localized approach to delivering services to users—notably in the fields of education and healthcare.

The first part of the report outlines the evolution in the number of SEGMA entities and their distribution by area of intervention for the 2026 fiscal year. The second part assesses the financial performance of these entities in 2025, compared to 2024, through an analysis of revenue collection, expenditure, and the contributions of SEGMA entities across their respective sectors. Finally, the third part details the operational achievements of these entities during 2025, the progress of their 2026 action plans, and the programs proposed under the Finance Bill for the 2027 fiscal year.

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

The number of State Services Managed Autonomously (SEGMA) stands at 161 in 2026, down from 171 the previous year. This decrease is due to the abolition of eleven services and the creation of one new SEGMA. The newly created SEGMA is the "**Errachidia Logistics and Equipment Service**," which falls under the Ministry of Equipment and Water. Furthermore, three SEGMA entities have been renamed: the "Judicial Publication and Documentation Center of the Court of Cassation" (under the Ministry of Justice) has become the **"Legal Information Publication Center";** the "Continuing Education Service" (under the Ministry of Equipment and Water) is now the **"Reception and Conference Center";** and the "Touarga–Rabat Vocational Qualification Center for Hospitality and Tourism" (under the Ministry of Tourism, Handicrafts, and the Social and Solidarity Economy) has been renamed the **"Specialized Institute for Applied Technology in Hospitality and Tourism – Touarga, Rabat."** As for the abolished services, they include the following :

- **National Center for Blood Transfusion and Hematology;**
- **Regional Center for Blood Transfusion – Casablanca;**
- **Directorate of Medicines and Pharmacy;**
- **Tangier Regional Hospital Center;**
- **Al Hoceima Provincial Hospital Center;**
- **Tetouan Provincial Hospital Center;**

- **Larache Provincial Hospital Center;**
- **Chefchaouen Provincial Hospital Center;**
- **M'diq-Fnideq Prefectural Hospital Center;**
- **Ouezzane Provincial Hospital Center;**
- **Logistics and Equipment Department – Meknes.**

Furthermore, it should be noted that these 161 SEGMA entities included in the 2026 Finance Act are categorized into 8 areas of intervention, in line with the core functions of the State. The health sector comprises 81 services, followed by education, vocational training, and executive training, which accounts for 45 services. The sector covering equipment, transport, and other economic infrastructure includes 16 services, while public authorities and general services account for 9. The area of recreational activities comprises 4 services; other social activities include 3 services; and agriculture and maritime fisheries account for 2 services. Finally, the category for other economic activities consists of a single service.

Thus, this breakdown of SEGMA entities by area of intervention highlights the predominance of social-oriented SEGMA, which represent 80.2% of the total (129 out of 161)—most notably those operating in the health sector (81 SEGMA) and the sector covering education, vocational training, and executive training (45 SEGMA).

II. Review of the financial performance of the SEGMA for the year 2025:

By the end of 2025, State Services Managed Autonomously (SEGMA) recorded a revenue surplus of approximately 4,887.04 million dirhams.

The total revenue generated by these services for the year 2025 amounted to approximately 7,769.28 million dirhams, thereby exceeding the forecasts—which stood at 6,725.54 million dirhams—representing an achievement rate of 115.52%. Specifically :

- Own-source revenues reached 3,025.31 million dirhams (MDH), compared to updated forecasts of 1,665.99 MDH, representing an overall realization rate of 181.59%.
- Balancing subsidies—allocated from the general budget to certain (SEGMA) entities, amount to 427.77 MDH **in 2025**, up from 356.46 MDH in 2024, an increase of approximately 20%. Although the total amount of own-source revenue exceeds total expenditure, the use of subsidies is primarily due to the fact that some SEGMA entities generate insufficient own-source revenue to cover their total expenses.
- The total operating and investment surpluses as of the end of 2024, carried forward as an addition **to the 2025** budget appropriations, amount to 4,316.18 MDH, compared to 3,857.41 MDH recorded at the end of 2023—an increase of approximately 11.89%.

Regarding expenditure outlays by SEGMA entities for **the year 2025**, the total amounted to 2,882.22 (MDH) against authorized appropriations of approximately 6,468.86 MDH, representing an overall execution rate of 44.56%. Broken down by category, operating expenditures totaled 2,479.64 MDH, while capital (investment) expenditures amounted to approximately 402.58 MDH.

Consequently, the coverage ratio of expenditures by own-source revenues reached 104.96% **in 2025**, compared to 103.81% in 2024—an increase of 1.15 percentage points, reflecting a trend toward better-secured financial autonomy for these services.

III. Key achievements of the SEGMA over the 2025–2026 period and action plan for 2027:

The third part of the report outlines the physical achievements of the SEGMA entities based on trends in production or activity indicators. The objective is to gain a better understanding of the quality of services provided to users.

By way of illustration, regarding SEGMA entities in **the healthcare sector**, public hospitals have continued their efforts to carry out supervision and monitoring tasks—following up on improvement plans for 50 facilities that had previously undergone inspections. These efforts also encompassed the monitoring of measures designed to enhance forensic medical services and optimize the management of morgues, as well as the strengthening of systems for responding to pre-hospital emergencies and disaster situations. This proactive approach will continue throughout 2027, with the aim of ensuring that hospital services are accessible, available, and comprehensive—delivering safe, high-quality care—while addressing various shortcomings within the public hospital system. This will be pursued, in particular, by evaluating the performance of hospital facilities and communicating the results of these assessments to the regional directorates.

In parallel, the achievements of the SEGMA entities operating in **the fields of education, vocational training, and executive training** focused on improving the quality of training provided to students. This included implementing training roadmaps developed as part of the national job creation strategy, diversifying the training programs offered—while incorporating a gender-sensitive approach—and enhancing the facilities for students and other users through the maintenance and cleaning of various premises. For 2027, the primary initiatives planned by these SEGMA will center on further improving training quality by diversifying course offerings, expanding partnerships, cooperation, and scientific research, and acquiring educational equipment for scientific research purposes.

As for the SEGMA entities operating in **the sectors of equipment, transport, and other economic infrastructure**, key actions carried out during the 2025–2026 period were aimed at ensuring the long-term sustainability of traffic flow across the road network. This involved assessing over 31,700 km of roads, developing the Road Information System (SIR) and the Visual Survey Management System (SGRV), improving the quality oversight of roadworks, developing rural tracks, and maintaining road shoulders. For 2027, the main planned actions focus on modernizing the road assessment system, fostering technical research and innovation in road infrastructure, strengthening maritime traffic monitoring and surveillance mechanisms, and improving the governance framework for the meteorology sector.