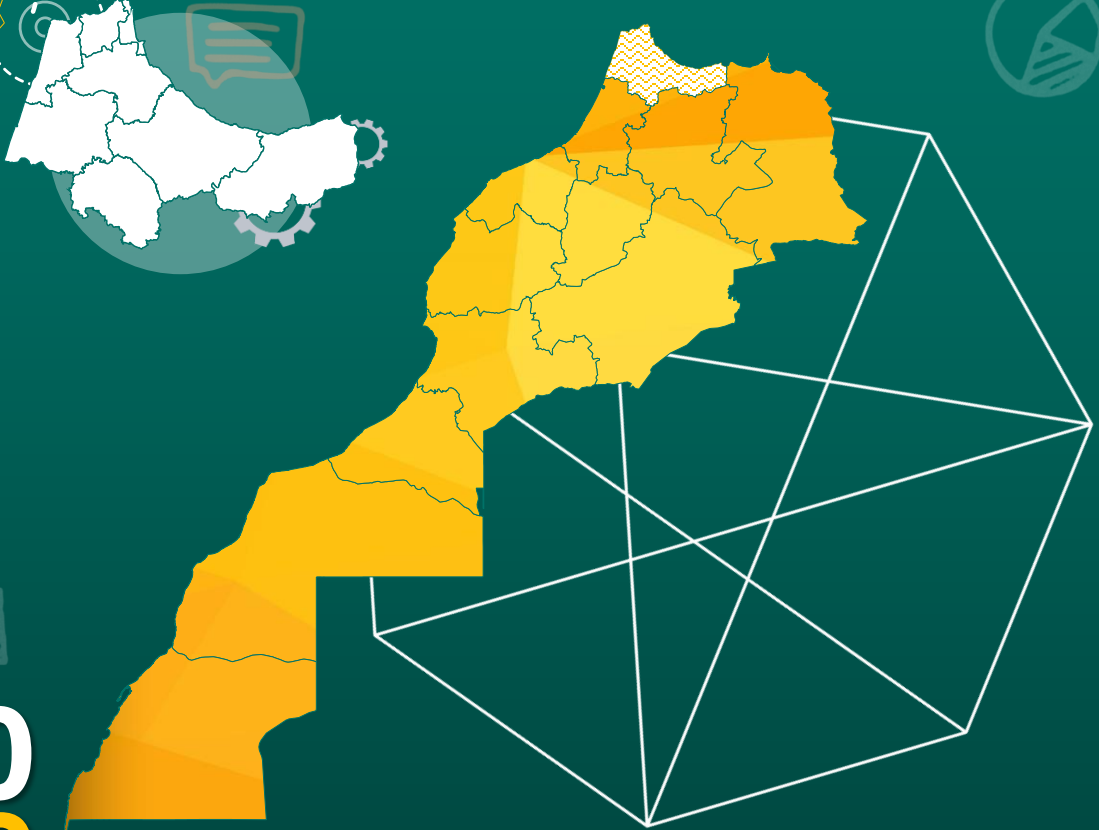




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REGION TANGER-TÉTOUAN-HOCEIMA

CITIZEN BUDGET

OF TANGIER-TETOUAN-AL HOCEIMA REGION



EXERCISE **20**
26



TABLE OF CONTENTS



PREAMBLE :

1. What is the Citizen Budget?	1
2. Context for the preparation of the 2026 Budget	2
I.METHODOLOGICAL FRAMEWORK AND PRINCIPLES FOR PREPARING THE REGIONAL BUDGET ..	3
1. Principles of the Citizen Budget	3
2. Budget adoption process	4
3. Assumptions for preparing the Tanger-Tetouan-Al Hoceima Regional Budget	5
II. SUMMARY OF THE REGION'S REVENUES AND EXPENDITURES FOR 2026	6
1. Operating revenues	6
2. Operating expenditures	7
3. Investment revenues	8
4. Investment expenditures	9
III. REPRESENTATIVE EXAMPLES OF PROJECTS	10
1. Economic development, infrastructure, and tourism projects	10
2. Social projects, PRDTS, cultural and vocational training projects	11
3. Environmental protection and water conservation projects	12
ANNEXES	13

CITIZEN BUDGET

OF TANGIER-TETOUAN-AL HOCEIMA REGION

PREAMBLE



WHAT IS THE CITIZEN BUDGET?

The Regional budget is a fundamental governance tool; however, its technical nature often makes it difficult for the general public to understand. In order to bring citizens closer to these budgetary issues, the Council of the Tanger-Tetouan-Al Hoceima Region has developed a clear, concise, and accessible document, designed to enable everyone to better understand how public resources are planned and allocated. It's called :

CITIZEN BUDGET

This document presents, in a clear, accessible, and transparent manner, the resources the Regional Council intends to mobilize, as well as the expenditures committed to delivering local public services. It also highlights the Region's priorities, strategic choices, and financial constraints, thereby offering citizens a comprehensive and coherent overview of regional budgetary management.

The Citizen Budget seeks to enhance citizens' understanding of public finances and to encourage their active participation in the governance of their Region, particularly through participatory budgeting mechanisms.

CONTEXT FOR THE PREPARATION OF THE 2026 BUDGET

- Due consideration is given **to the Region's financial and human capacities**, the competencies entrusted to it, previous commitments undertaken by the Regional Council within the framework of agreements and programs, as well as the monitoring of ongoing projects in strategic and structuring sectors.
- It ensures the continued implementation of the **Regional Development Program (RDP)** for the 2022–2027 period.
- It supports the execution of the **contract-program** between the Region and the State.
- It provides for the approval of **specific conventions** related to key sectors.
- It includes the execution of agreements resulting from the **second edition of the National Conference on Advanced Regionalization**.
- It takes into account **Circular No. F/110 issued** by the Minister of the Interior on January 2, 2023, regarding the projected budgetary allocations for the 2023, 2024, and 2025 fiscal years, estimated at 765,484,360 dirhams per year.
- It reflects the **evolution of revenues** from the Region's own financial resources in previous fiscal years, particularly the tax on services provided in ports.
- It allows for the use of borrowing to finance certain structuring projects included in the agreements signed during the Conference, **especially in the areas of water and mobility**.



I. METHODOLOGICAL FRAMEWORK AND PRINCIPLES FOR PREPARING THE REGIONAL BUDGET

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1. PRINCIPLES OF THE CITIZEN BUDGET

06 PRINCIPLES



PRINCIPLE OF UNITY



The principle of unity requires that all public revenues and expenditures be included in one single budget document.

PRINCIPLE OF NON-COMPENSATION



The principle of non-compensation means that public revenues and expenditures must be recorded separately, without offsetting one against the other.

PRINCIPLE OF ANNUALITY



The principle of annuality means that the budget is prepared, authorized, and executed for a period of one year.

PRINCIPLE OF BALANCE



The principle of balance requires that total public revenues and total public expenditures be equal in the budget.

PRINCIPLE OF UNIVERSALITY



The principle of universality means that all public revenues and expenditures must be recorded in full, without deduction or earmarking.

PRINCIPLE OF SPECIALITY



The principle of speciality means that budgetary funds must be allocated to a specific purpose and cannot be used for any other purpose.

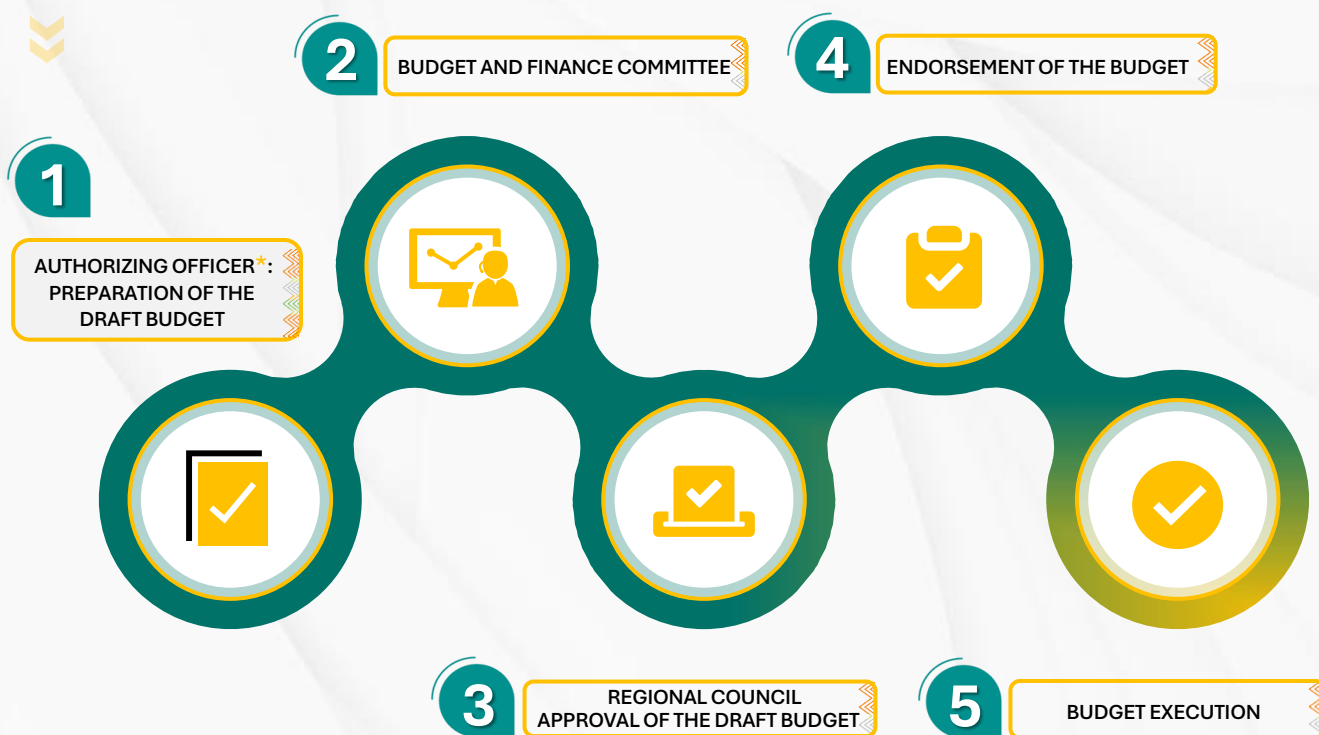


I. METHODOLOGICAL FRAMEWORK AND PRINCIPLES FOR PREPARING THE REGIONAL BUDGET

2. BUDGET ADOPTION PROCESS

MAIN STAGES IN THE PREPARATION AND APPROVAL OF THE TANGIER-TETOUAN-AL HOCEIMA REGIONAL BUDGET

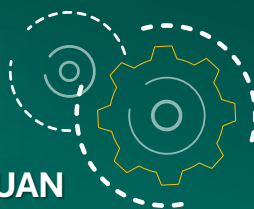
05 STAGES



* Authorizing Officer: This refers to the President of the Regional Council.

I. METHODOLOGICAL FRAMEWORK AND PRINCIPLES FOR PREPARING THE REGIONAL BUDGET

3. ASSUMPTIONS FOR PREPARING THE TANGIER-TETOUAN AL HOCEIMA REGIONAL BUDGET



FOR THE PREPARATION OF ITS BUDGET, THE REGION BASES ITS PROJECTIONS ON A SERIES OF KEY ASSUMPTIONS:



The economic environment, which fluctuates from year to year, can directly impact revenues from taxes and levies, potentially causing them to increase or decrease.



The strategic directions provided in the annual budget framework circular issued by the Ministry of the Interior to the Regions.

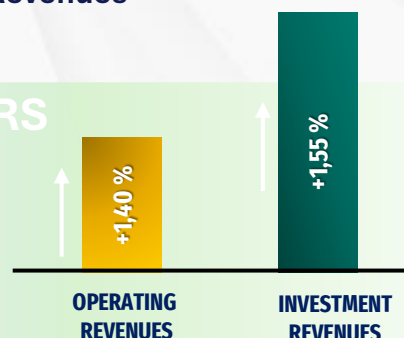


Projected Growth Rate of Operating and Investment Revenues and Expenditures for 2026*

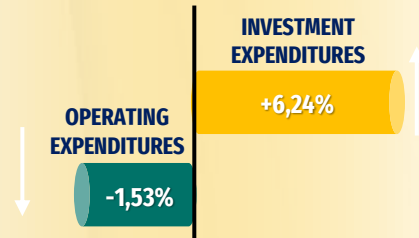
INDICATORS



REVENUES



EXPENDITURES



* | The total operating expenditures, excluding any adjustments from the consolidation of results.

III. SUMMARY OF THE REGION'S REVENUES AND EXPENDITURES FOR 2026

1. OPERATING REVENUES

82%

The Region's Own Revenues

State-Transferred Revenues

18%

Types of Operating Revenues	AMOUNT (MAD)
The Region's Own Revenues	173 000 000,00
Hunting License Tax	4 000 000,00
Share of Revenue from the Municipal Services Tax	26 200 000,00
Mining Operations Tax	400 000,00
Port Services Tax	120 000 000,00
Share of Revenue from the Quarrying Tax	4 000 000,00
Revenue from Rental of Commercial or Professional Premises	3 500 000,00
Revenue from Tax Fines and Settlements	400 000,00
Property Revenues	2 500 000,00
Revenue from the Sale of Decommissioned Movable Assets or Materials	100 000,00
Revenue from the Sale of Financial Assets	0,00
Revenue from Vehicle Sales	400 000,00
Revenue from Interest on Funds Deposited with the Treasury	11 000 000,00
Unexpected and Miscellaneous Revenues	500 000,00
State-Transferred Revenues	765 500 000,00
Share of Corporate Tax Revenue	220 000 000,00
Share of Personal Income Tax Revenue	200 000 000,00
Share of Revenue from the Insurance Contracts Tax	65 000 000,00
State Subsidy	280 500 000,00
TOTAL	938 500 000,00



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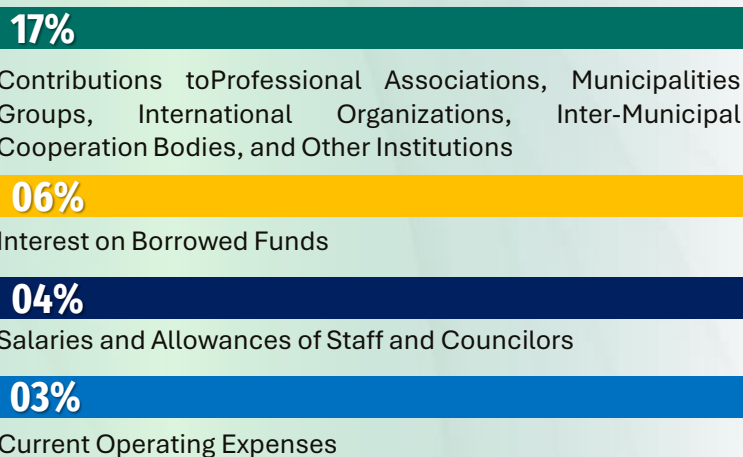
III. SUMMARY OF THE REGION'S REVENUES AND EXPENDITURES FOR 2026

2. OPERATING EXPENDITURES

TYPES OF OPERATING EXPENDITURES	ALLOCATED CREDITS (MAD)
Salaries and Allowances of Staff and Councilors	35 932 000,00
Current Operating Expenses	33 815 000,00
Interest on Borrowed Funds	52 808 314,69
Contributions to Professional Associations, Municipalities Groups, International Organizations, Inter-Municipal Cooperation Bodies, and Other Institutions	161 614 000,00
Transfer of the Surplus to the Second Section*	654 330 685,31
TOTAL	938 500 000,00

Percentage of Operating Expenditures

Transfer of the Surplus to the Second Part **70%**

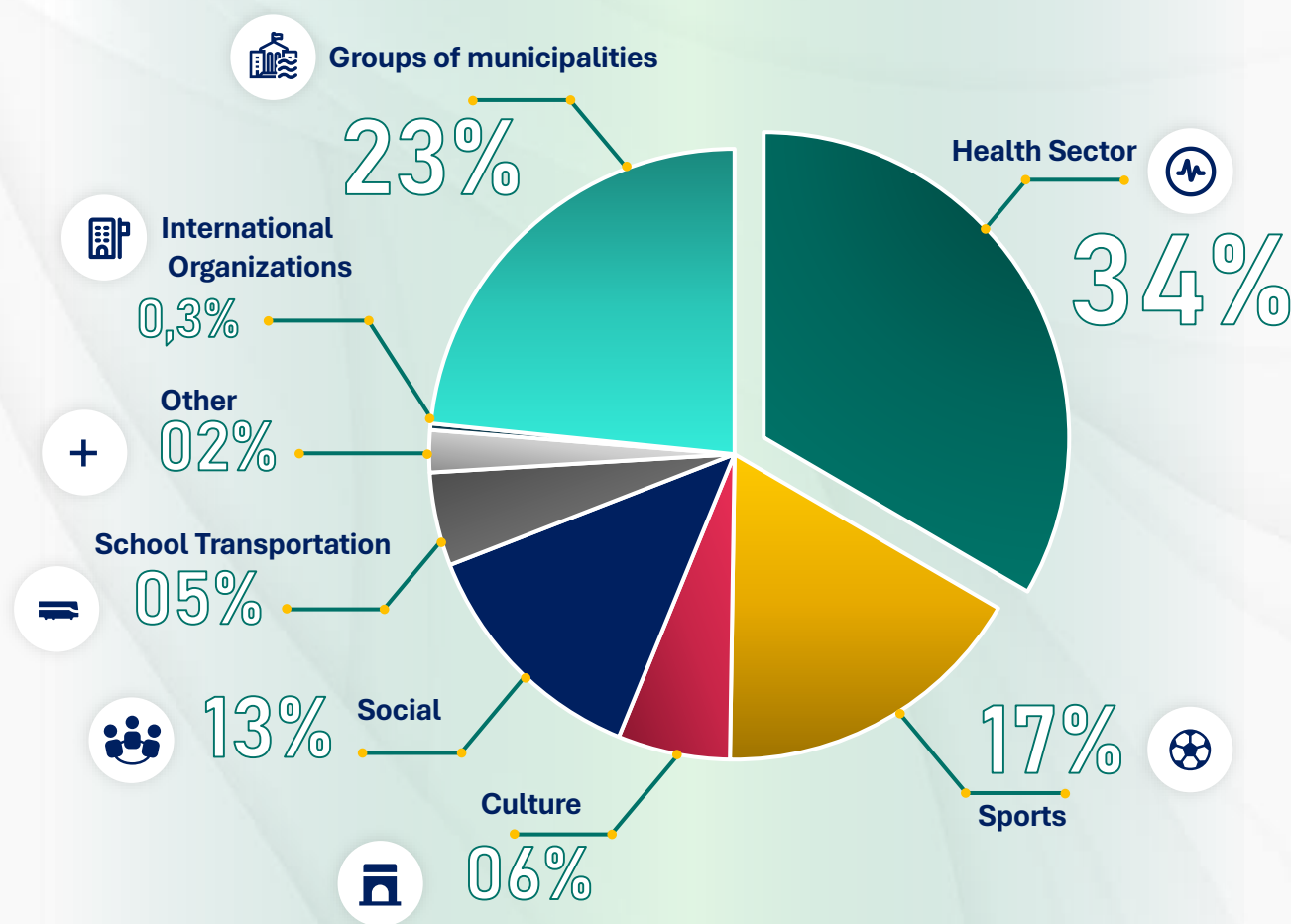


* This refers to the transfer of the remaining amount, after deducting all expenses and commitments, to the benefit of the relevant second part.

III. SUMMARY OF THE REGION'S REVENUES AND EXPENDITURES FOR 2026

2. OPERATING EXPENDITURES

Sectoral Distribution of Payments to Associations, Institutions, and Organizations

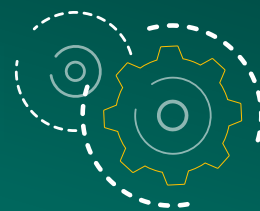


* It represents 17% of the allocated (open) budget.



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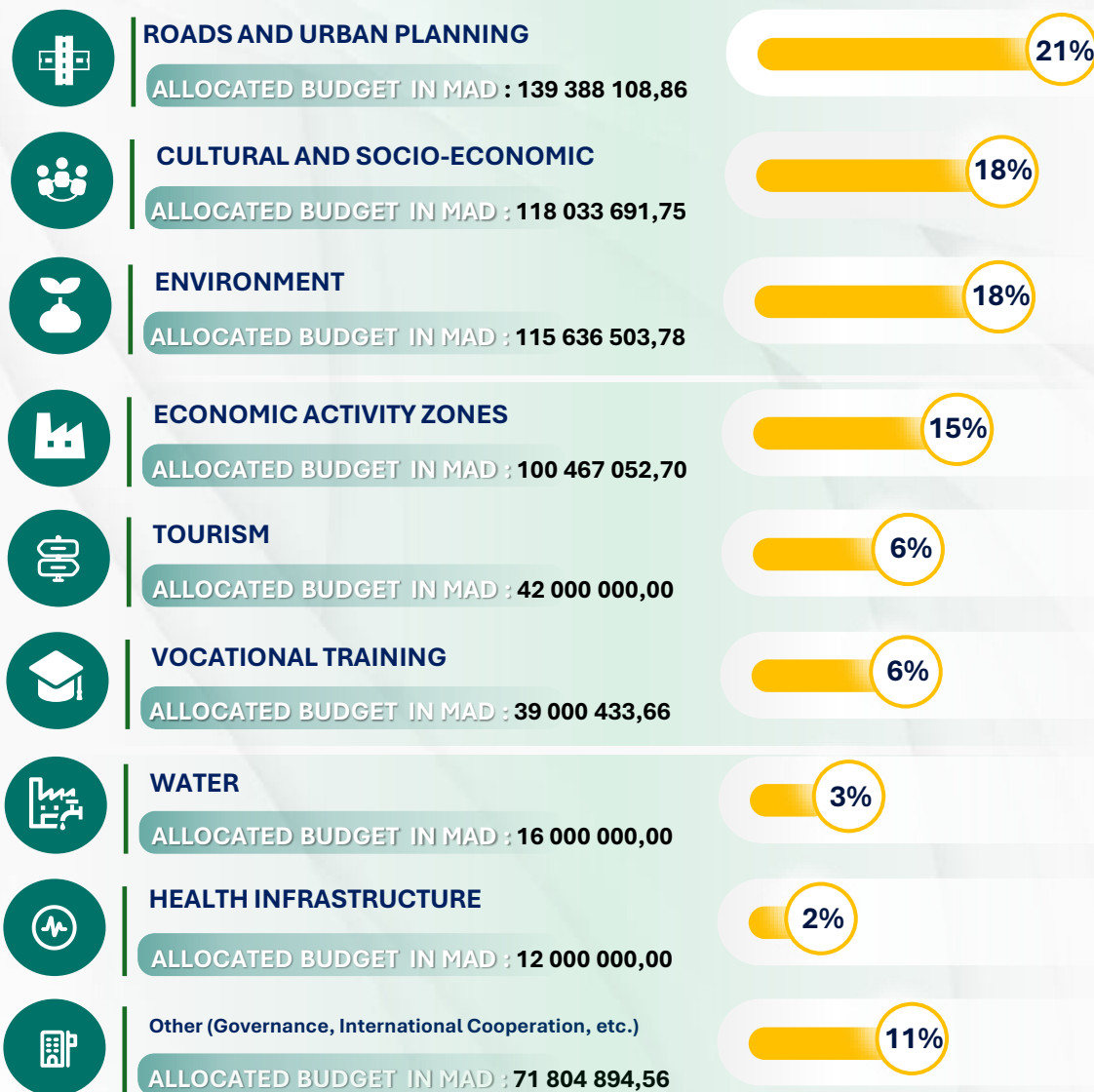
III. SUMMARY OF THE REGION'S REVENUES AND EXPENDITURES FOR 2026



3. INVESTMENT REVENUES

COMPOSITION OF INVESTMENT REVENUES	AMOUNT (MAD)
Excédent de la 1ère partie	654 330 685,31
TOTAL	654 330 685,31

4. INVESTMENT EXPENDITURES PER SECTOR



EXPENDITURES (%)

09

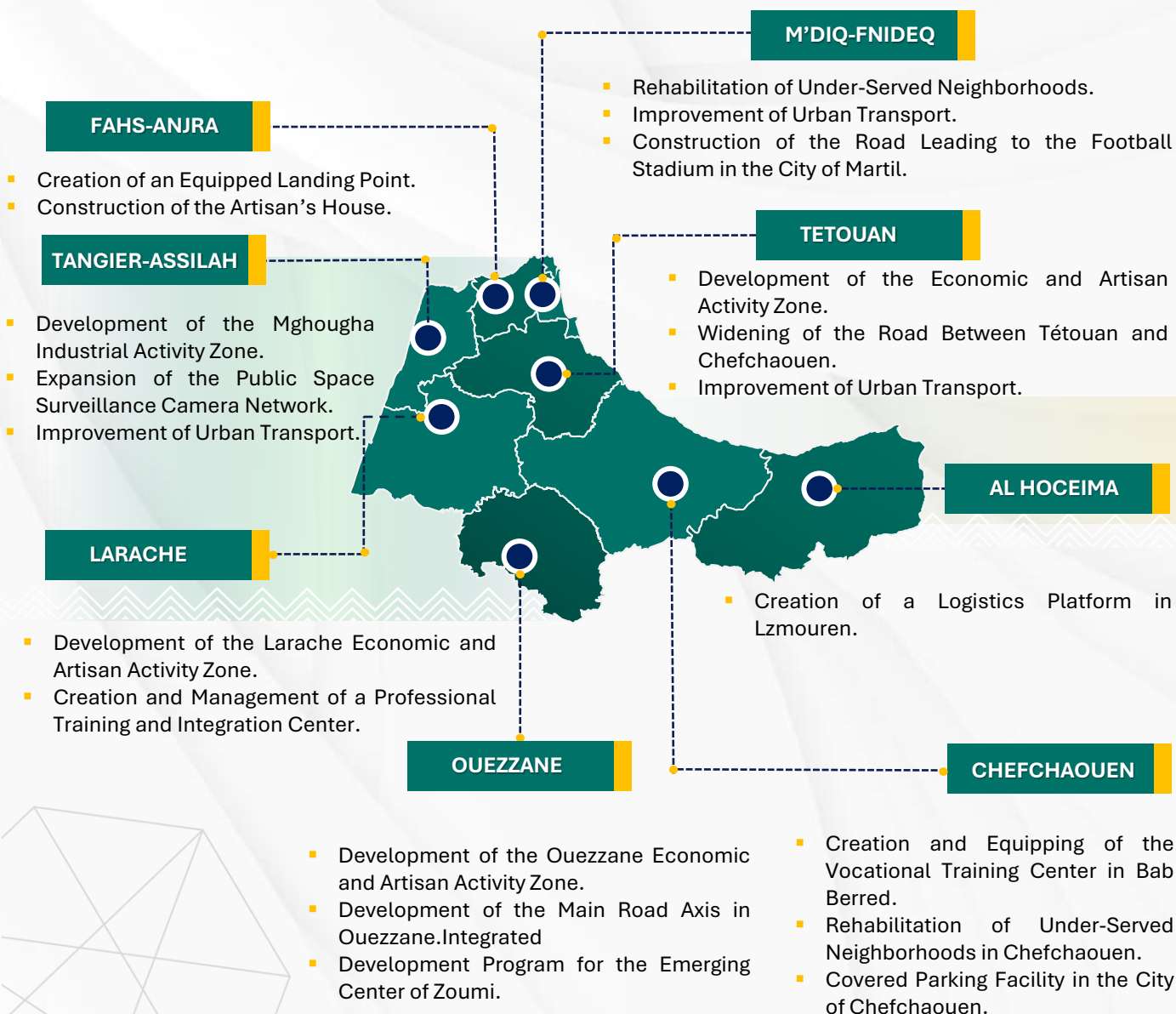
ACTIVITY SECTORS WITH A TOTAL AMOUNT OF: 654 330 685,31 DH



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III. REPRESENTATIVE EXAMPLES OF PROJECTS

1. ECONOMIC DEVELOPMENT, INFRASTRUCTURE, AND TOURISM

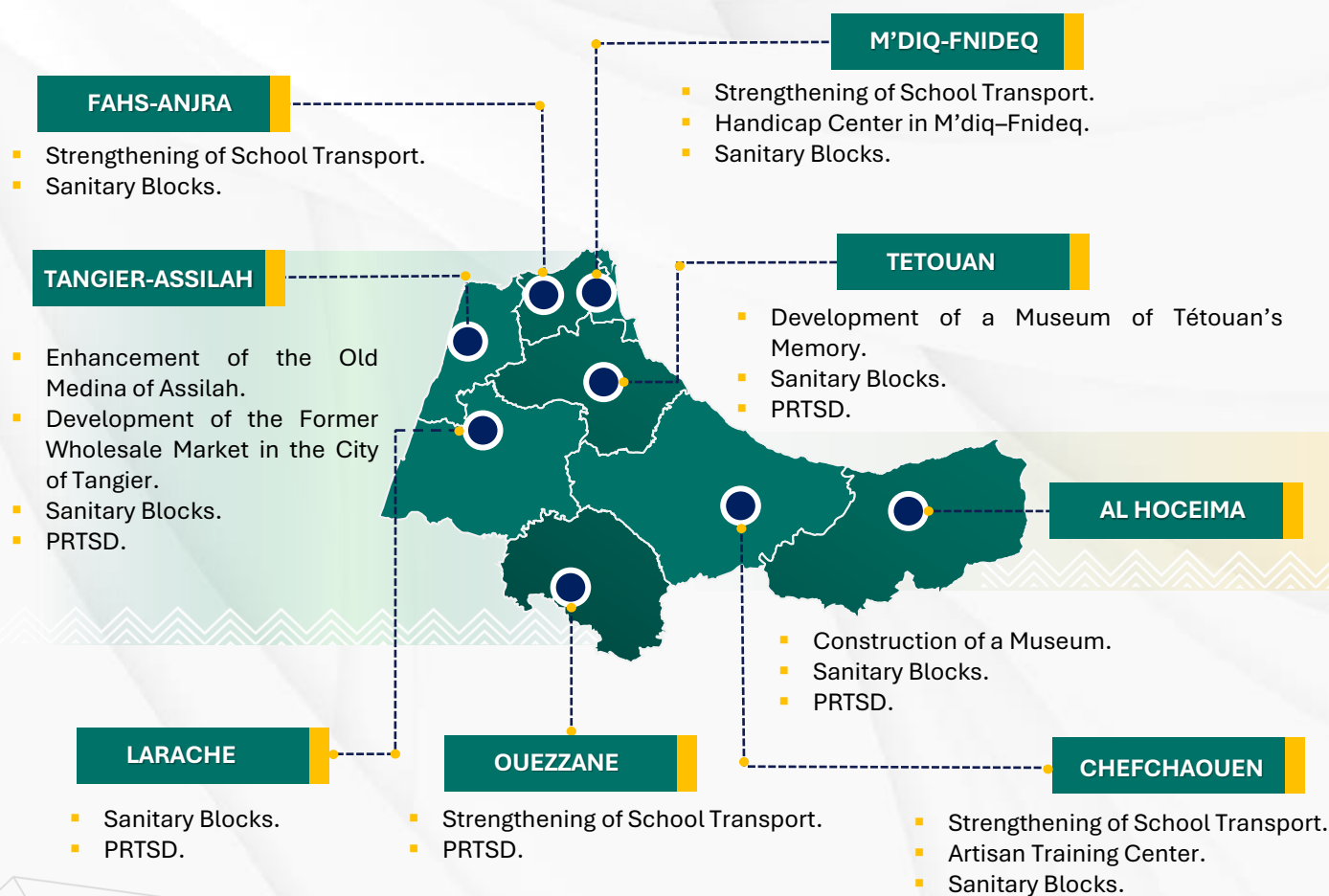




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 REGION TANGER-TÉTOUAN-HOCEIMA

III. REPRESENTATIVE EXAMPLES OF PROJECTS

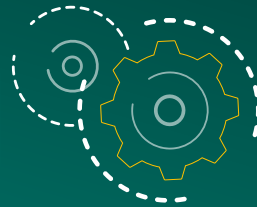
2. SOCIAL PROJECTS, PRTSD, CULTURAL AND VOCATIONAL TRAINING



* **PRTSD: Program for the Reduction of Territorial and Social Disparities**, aimed at improving access to basic services and reducing inequalities between different territories and populations.

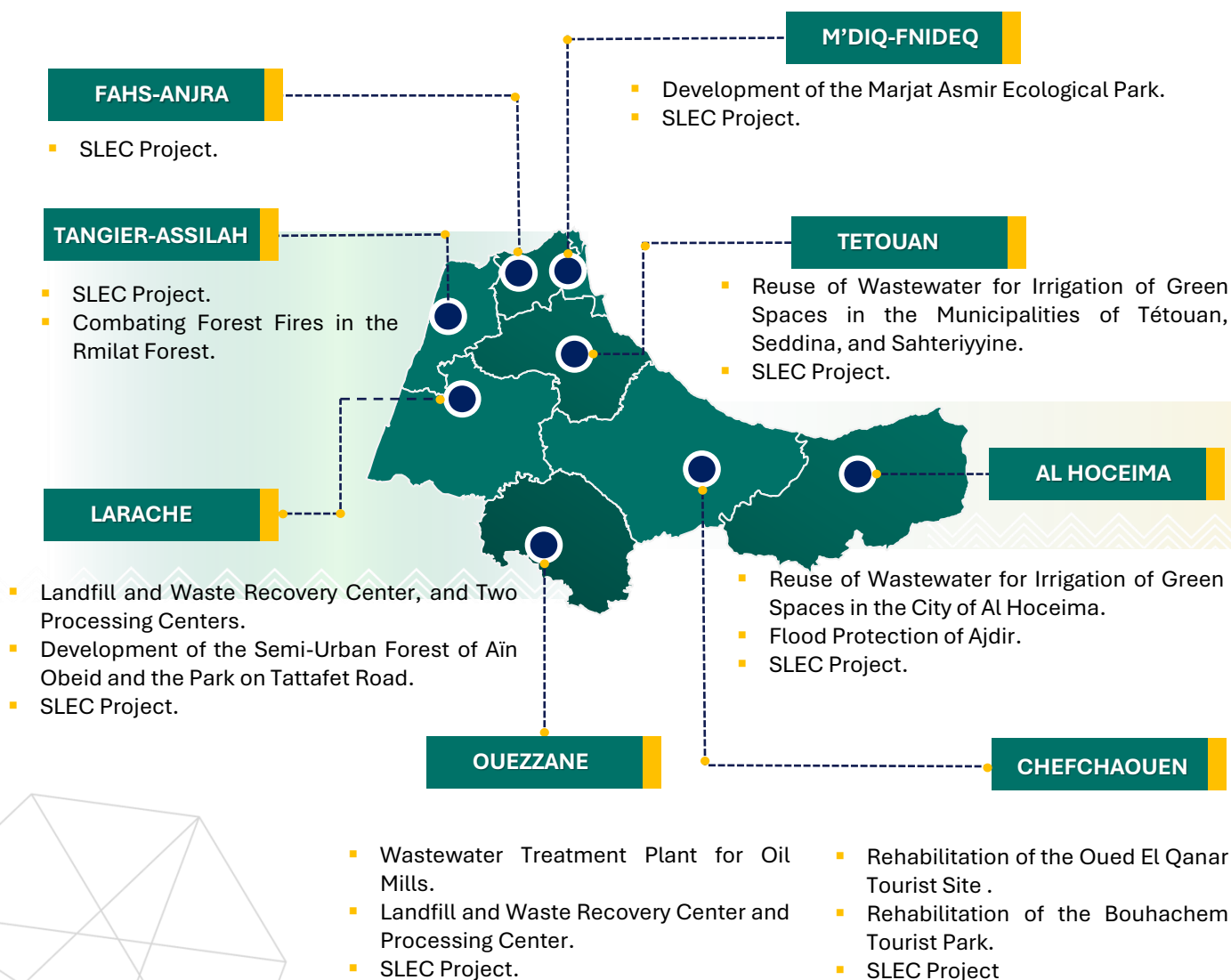


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III. REPRESENTATIVE EXAMPLES OF PROJECTS

3. ENVIRONMENTAL PROTECTION AND WATER CONSERVATION PROJECTS

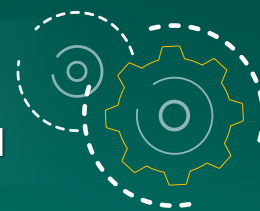


* | SLEC: The SLEC Project stands for Local Energy and Climate System.

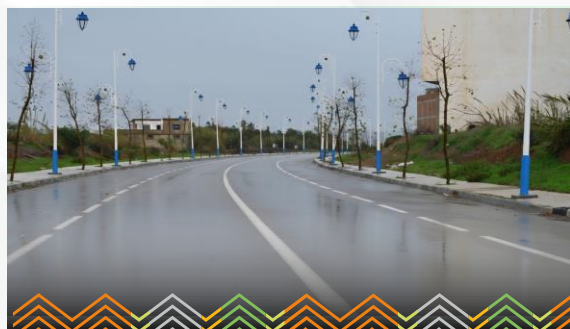


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REGION TANGER-TÉTOUAN-HOCEIMA

CITIZEN BUDGET OF TANGIER-TETOUAN-AL HOCEIMA REGION



VISUAL OVERVIEW OF SOME ONGOING PROJECTS



**CONSTRUCTION OF THE ROAD
LEADING TO THE MUNICIPAL FOOTBALL
STADIUM IN THE CITY OF MARTIL.**

TOURIST ITINERARIES



ECONOMIC ACTIVITY ZONE KSAR BJIR

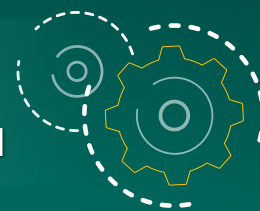
**HISTORICAL MEMORY SPACE OF THE
RESISTANCE AND LIBERATION IN LARACHE**





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REGION TANGER-TÉTOUAN-HOCEIMA

CITIZEN BUDGET OF TANGIER-TETOUAN-AL HOCEIMA REGION



VISUAL OVERVIEW OF SOME ONGOING PROJECTS

AIR QUALITY MONITORING STATION



DEVELOPMENT OF A CLASSIFIED ROAD IN TANGIER.

ESTABLISHMENT OF AN ECONOMIC AND CRAFT ACTIVITIES ZONE IN TÉTOUAN.



SANITARY FACILITIES FOR EDUCATIONAL INSTITUTIONS



20
26

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OF THE TANGIER-TETOUAN-AL HOCEIMA REGION

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REGION TANGER-TÉTOUAN-HOCEIMA