



**IASIA**  
International Association of Schools  
and Institutes of Administration

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HERRAMIENTA DEL PERU QUE CRECE



**LAGPA**  
Latin American Group  
for Public Administration

## 2018 IASIA-LAGPA Joint Conference

Globalization, Territories and Integration

LIMA, PERU

23-26 July 2018



[www.iasia-lagpa-conference2018.org](http://www.iasia-lagpa-conference2018.org)



### **REPORT OF DR NAJAT ZARROUK DIRECTOR OF THE AFRICAN LOCAL GOVERNMENTS ACADEMY (ALGA) ON HER PARTICIPATION TO AISIA ANNUAL CONFERENCE**

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Based on the invitation sent by the President of the International Association of Schools and Institutes for Administration (IASIA), Mr Bianor Scelza Cavalcanti (Brazil) to Mr Jean Pierre Elong Mbassi, Secretary General of UCLG-Africa to attend the annual Conference of the Association hosted by the Republic of Peru, from 23 to 27 July 2018 on the theme “Globalization, Territories and Integration”, UCLG-Africa was represented by Dr Najat Zarrouk, Director of the African Local Governments Academy (ALGA).

We need to recall that UCLG-Africa was admitted as a Corporate member of the International Institute of Administrative Science (IIAS), while ALGA was admitted as Corporate member of IASIA since February 2017 by the Boards of this 2 Organizations, based in Belgium (Brussels).

The Conference organized in Partnership with the Peruvian Authorities was attended by **250 participants representing 48 Countries**.

The main activities where the Director of ALGA was involved are as following:

- The Director of ALGA served as the Chair of the Working Group II of IASIA on Ethics and Culture of the Public Sector on Monday 23 July 2018 (4:00pm-5:30pm);
- Presentation of a paper on “Financial Autonomy of Territorial Collectivities in Morocco: Between Achievements and Challenges of Local Self-Government & Subsidiarity”, on 25 July 2018 (6:15pm-17:30pm);
- Presentation during the Working Group IV on “Subnational Governance and Development” on “Empowering and Equipping Local Governments to deal with the SDGs: Roadmap and Progress in Localizing the Global Agendas in Africa on Thursday 26 July, 2018;
- Participation to the General Assembly of IASIA on Thursday 26 July 2018;
- Organization of a meeting with the Operators identified to be involved during Africities Summit, namely the UNDESA, the IISA, the AISIA, and BIPA/MENAPAR. She presented the theme of the Summit, the concept note, the methodology and the conditions required.
- Dissemination of a large documentation on UCLG-Africa, Africities Summit 2018, and ALGA.

The full documents are joined to this Report.

**Report of the Director of ALGA as the Chair of the Working  
Group II of IASIA on Ethics and Culture of the Public  
Monday 23 July 2018 (4:00pm-5:30pm)**



The Working Group II on Ethics and Culture has organized 1 Session on Monday 23 July 2018, from 4:00pm to 5:30pm.

**Number of attendees:** 13 participants (11 women, 2 men) from Brazil, China, Lithuania, Morocco, the Netherlands, South Africa, and USA.

**Presentations:**

4 papers were presented on:

- Familiarity and Trust: Ethnics Determinants of generalized institutional trust, by Egle Vaidelyte, Egle Butkeviciene, Vaidas Morkevicius and Michiel de Vries, Kaunas University of Technology, Lithuania, Radboud University, Nijmegen, the Netherlands;
- Is Brazen Corruption in High Public Office the New Norm? The failure of ethics Education in Public Management, by Bhagavathi Naidoo, Durban University of Technology, South Africa;
- The Praxis of Ethics, Integrity and Accountability in South African Public Service, by Tryna Van Niekerk, Central University of Technology, Free State (CUT), South Africa;
- Challenges faced by the ethical culture of Public sectors in the Age of Globalization, by Songhua Li, Xi'an Administration Institute, China, Peoples Republic of China.

**Absents:** 2 speakers.

### **Main ideas presented and discussed:**

- What is the state of ethics and accountability in Public Sector?
- Comparative studies and diverse perspectives about the practice of ethics and accountability in the Public Sector.
- Definition of some concepts: Ethics, Accountability, Corruption, State Capture;
- Inethical behaviour is becoming the Rule!
- Did ethno-racial diversity and related contextual factors, like cultural and socio-economic institutions, have an impact on differences of trust in government and which factors are the most important. Many theorists emphasize that in general trust is embedded in encapsulated interests and capabilities – a belief of goodwill and trustworthiness. In this context familiarity and ethno-racial background followed by socio-economic position may play a relevant role in generating trust in government. The research results show that ethno-rationally based particularized trust is prevalent in many societies, i.e., citizens tend to trust politicians that are considered to be alike them and tend not to trust the people in government if they are predominantly from a different ethnic group;
- Income inequality, as a contextual factor, appeared to have impact on differences in ethno-rationally based trust in government. If the income inequality in a country is high, the differences of trust in government along the lines of ethno-racial divisions are more pronounced;
- Ethno-racial minorities are often related to cultural and economic;
- The cultural dimension reflecting power distance affects ethno-rationally based differences of trust in government;
- In socio-culturally unequal societies, ethno-racial minorities trust government less.
- Even States adopted Codes of Conduct, have specific constitutional bodies and create several agencies and commissions, we note the failure of all this initiatives to promote ethics and reduce corruption;
- There's a huge anchor problem of respect of laws and their implementation;
- The impact of Globalization on culture: in the age of Globalization, how we can balance between traditional and modern, open culture?

## **Recommendations to strengthen Ethics and Accountability in the Public Sector**

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- 1.** The political and economic inequality existing in societies are responsible for the differing trust in government among ethno-racial groups. Income inequality is the key factor that makes different social groups to feel unequal;
  - 2.** When we talk about Ethics and Accountability, Culture and Context matter “Why I Trust You”;
  - 3.** Ethics education and training of civil servants should be considered as key levels;
  - 4.** There’s a need to respect and implementation Laws and Strategies to promote Ethics and Accountability, and to enforce others laws;
  - 5.** The key role of the Civil Society and the Medias to hold those in power to account and to uphold Rule of Law;
  - 6.** Although the trust levels as such tend to reflect the economic prosperity of a country, ethno-rationally based differences in trust in government do not depend on a country’s wealth or economic prosperity;
  - 7.** Power distance reflecting socio-cultural inequality, and Gini index measuring economic inequality are related to inequality in society and are significant determinants of ethno-racial differences of trust in government;
  - 8.** We need to encourage and use Surveys on Citizenship;
  - 9.** We need to introduce a Session/Topic on how corporate business practices are impacting the public administrative culture. More and more personnel with business backgrounds or MBA’s are being appointed into the public sector particularly at senior levels. Ethics is not a notable achievement of the corporate sector. So it is concerning
  - 10.** We need some Standards based on Respect and Tolerance to promote more Harmony between civilizations and societies;
  - 11.** There’s a crucial need to create an enabler environment for ethics, culture and accountability if the public sphere, based on a multi-actors, multi-levels and holistic, participatory approaches, strategies, plans and actions, including through empowering Civil Society and citizen;
  - 12.** We need to train civil servants at national and local level on ethics and culture of Public Sector.
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## **Recommendations to IASIA**

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1. There is a need to invite into Sessions more practitioners not just academically focused participants, otherwise “we start to become incestuous and we need to break through group think and having esoteric conversations only amongst ourselves”;
  2. There’s a need to give women more representation at senior levels. The body of participants is showing more female representatives. Yet all the talking heads we have seen so far have been male (Opening ceremony, Plenary Sessions).
-

**Presentation by Dr Najat Zarrouk of a paper on  
“Financial Autonomy of Territorial Collectivities in Morocco:  
Between Achievements and Challenges of Local Self-Government  
& Subsidiarity”, on 25 July 2018 (6:15pm-17:30pm)**

**English Version**

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**IASIA-LAGPA  
CONFERENCE 2018  
Peru, Lima, 23 to 26 June 2018  
« Globalization, Territories, Integration »**

**“Financial Autonomy of Territorial  
Collectivities in Morocco:  
Between Achievements and Challenges  
of Local Self-Government &  
Subsidiarity”**

**Par Dr Najat Zarrouk**

Director of the African Local Governments Academy (ALGA) of the United Cities and Local Governments of Africa (UCLG-Africa)

Member of the UN Committee of Experts on Public Administration (CEPA) (2010 and 2017)

Former Governor, Director of Training of Administrative and Technical Officers, Ministry of the Interior, Kingdom of Morocco (1983-2014)

Email: [najat\\_zarrouk@yahoo.fr](mailto:najat_zarrouk@yahoo.fr)

Website: [www.uclga.org](http://www.uclga.org)

# CONTENT

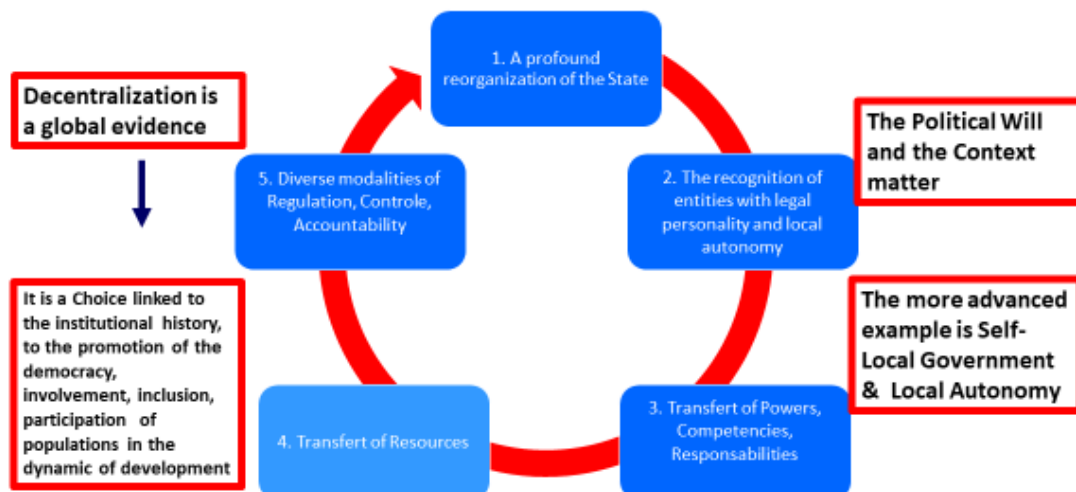
## Introduction

- I. The place of Territorial Collectivities in Morocco
- II. Main Reforms concerning Financial Autonomy of Territorial Collectivities
- III. Some proposals for a better anchoring of Local Autonomy and a Good Governance of Local Finances

## Conclusion

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## Introduction



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# The Decentralization in the Kingdom of Morocco

An ancestral Tradition influenced by the Protectorate Period

The Wise Choices made just after the Independence in 1956



Taking into account of 2 complementary imperatives for the adaptation and the orientation of the Population and the Activities, for the distribution of the Powers, the Competences & the Resources

The National Unity

The Multidimensional Diversity: Territorial, Geographic, Cultural, Social, Religious, Economic....



Deconcentration (Devolution) & Decentralization

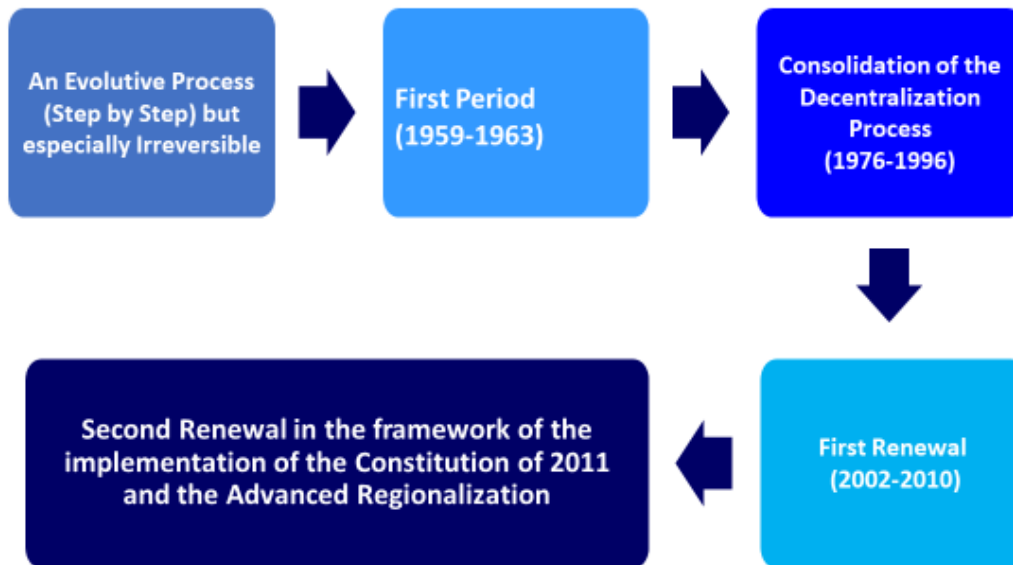
For the Representation of the State

For the Representation of the Population and the Territories

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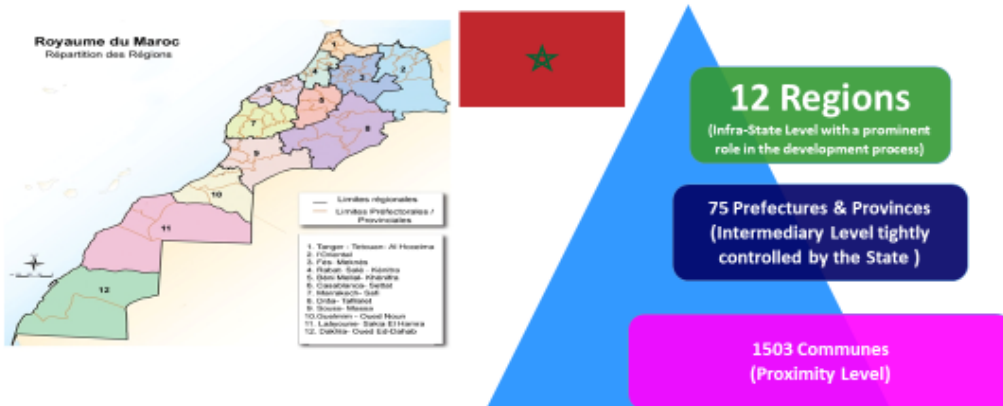
## I- The Place of the Territorial Collectivities in Morocco

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# 1. The Territorial Collectivities in Morocco



<http://www.pncl.gov.ma>

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## 2. Important Constitutional Guarantees for the Territorial Collectivities (Title IX of the Constitution) and a stronger Legal Framework

- ❖ The Statute of the TCs : They constitute Legal Entities of Public Law, with democratic management of their business
- ❖ Organization of free and transparent elections (more younger and educated elected officials, more women)
- ❖ The Councils of the Regions and of the Communes are elected by Direct Universal Suffrage.
- ❖ **An unprecedented Model: the Advanced Regionalization as a bold initiative that gives the Provinces in the South more autonomy in the framework of the Kingdom Unity and its full and entire Sovereignty over its Territories**
- ❖ A division of roles, responsibilities and competences between the State and the 3 levels of TCs.
- ❖ More precise organizational and operational conditions for Decentralization
- ❖ Financial arrangement and improvement of Resources
- ❖ A Statute of the Local elected Officials
- ❖ Participatory Mechanisms
- ❖ Mechanisms for Cooperation and Partnerships
- ❖ A Strengthening of the link between Responsibility and Accountability ...

## 3. The TCs in Morocco: an Key Actor in the Development Dynamic of the Country

- |  |  |
|--|--|
| <b>Transition from a restrictive Supervision to new Principles</b> | <ul style="list-style-type: none"> <li>Subsidiarity – Free Administration - Cooperation - Solidarity – Support from the State</li> <li>Legal Supervision and Jurisdictional Controle</li> <li>Correlation between Transferred Competencies and Available Resources</li> <li>Citizen Participation</li> <li>Good Governance, Evaluation, Responsibility, Accountability</li> </ul>  |
| <b>Recognition and Transfer of important Competencies</b>          | <ul style="list-style-type: none"> <li>Specific Powers in the framework of Free Administration/Management (<b>Local Self-Government</b>)</li> <li>Shared Powers with the State based on Contracts and Partnerships</li> <li>Transferable Powers par the State based on the Subsidiarity Principle (<b>as a principle of social organization that holds that social and political issues should be dealt with at the most immediate (or local) level that is consistent with their resolution</b>).</li> </ul>              |
| <b>A Strategic Role in the Development Process</b>                 | <ul style="list-style-type: none"> <li>Main competencies linked to development in its 3 dimensions</li> <li>27.799 Elected Officials, 6.673 are women (27%)</li> <li>11% of the overall expenditure of the State</li> <li>The TCs are employers (151.610 local employees)</li> <li>They entrepreneurs contributing to creating an enabler environment for investment, job creation and well-being (equipment's, infrastructures, Public Services, Public Service Delivery, Partnerships, Public Procurement...)</li> </ul> |

## **II- The Main Reforms concerning the Financial Autonomy of Territorial Collectivities in Morocco**

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**The European Charter of Local Self-Government of the Council of Europe (Strasbourg, 1985) defines the Concept of Local Self-Government (Article 3) as following:**

“1. Local self-government denotes the right and the ability of local authorities, within the limits of the law, to regulate and manage a substantial share of public affairs under their own responsibility and in the interests of the local population.

2. This right shall be exercised by councils or assemblies composed of members freely elected by secret ballot on the basis of direct, equal, universal suffrage, and which may possess executive organs responsible to them. This provision shall in no way affect recourse to assemblies of citizens, referendums or any other form of direct citizen participation where it is permitted by statute”.

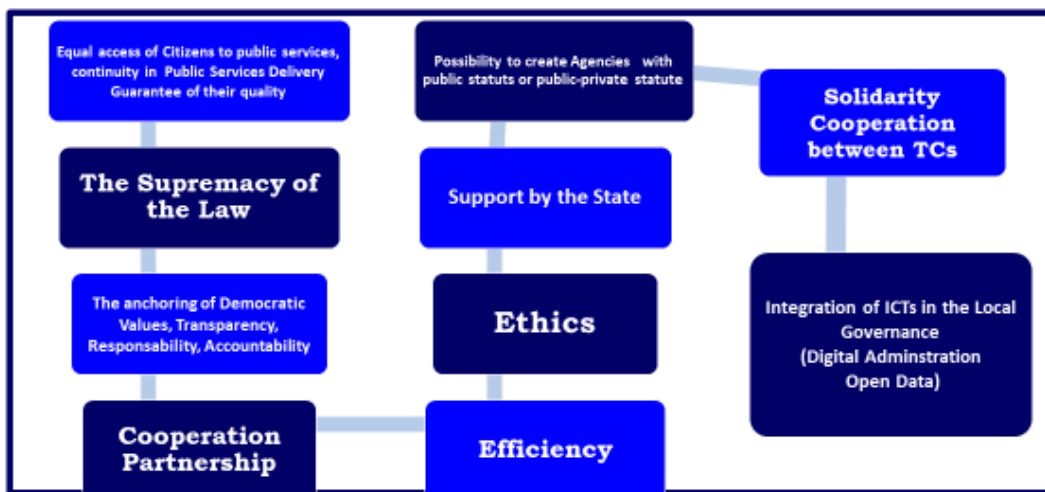
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## 1. A Local Autonomy Strengthened by New Principles/ Mechanisms of Constitutional Order

- ❖ The Region's pre-eminence over other TCs in the elaboration and monitoring of Regional Development Programs and Regional Spatial Planning Plans, for more integration, convergence and coherence
- ❖ A sufficient Term (6 years) to achieve the vision, commitments and programs by Local Elected Officials
- ❖ The Presidents of the TCs have the power of execution of the deliberations and decisions of the Councils
- ❖ The Presidents of the Councils have especially the authorizing Power “Ordonnateurs” of the Budgets of the TCs

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## 2. Institution of Rules of Good Governance and Good functioning of the Principle of Free Administration/Management



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### 3. Main characteristics of Local Finances

#### A narrow definition of Local Finance

The transactions of "payment", "money", settlement, all revenues and expenses, or the execution of the financial rights and duties of these entities.

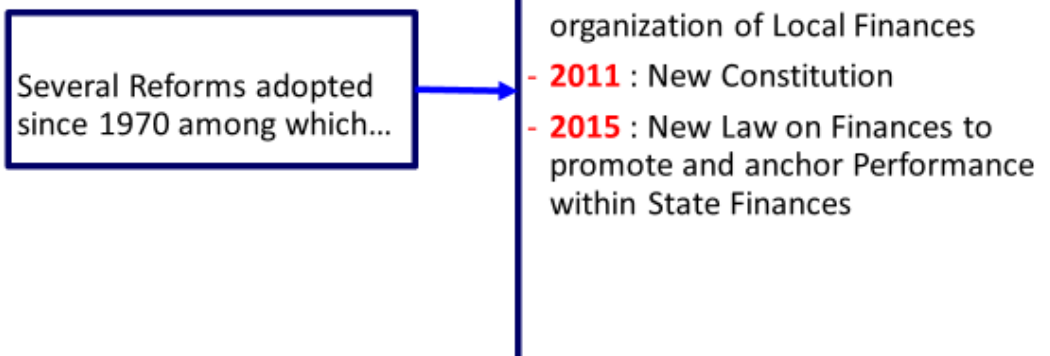
#### A broader sense of Local Finance

All the activities directly or indirectly related to all financial operations of TCs, namely:

- ◆ Analysis of revenues and expense
- ◆ Study of payments and money
- ◆ Financial means including local taxation
- ◆ Budgetary framework
- ◆ Financial policy (budget process and programming, administrative, financial and accounting management, assets, cash flow, self-financing and financial risk ...)
- Public Procurements
- Modalities of controle, oversight on all this operations and actions

- It is imperative that the Public Finances of the State and the Local Finance obey a Logic Manager in order to ensure synergies.
- Local democracy and the success of the Decentralization process remain dependent on the existence of a real Local Financial Power and the Mobilization of Local taxes, being perfectly coherent and in synergy with the financial and fiscal power of the State.

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## Some Statistics on Local Resources and Expenses

RESOURCES	EXPENSES
<p>➤ <b>Local Taxation:</b></p> <ul style="list-style-type: none"> <li>- of which the base is provided by the State Services on behalf of the TCs: Professional Tax, Housing Tax, Municipal Services Tax, represents about 17% of the Resources of the TCs</li> <li>- which base is provided by the TCs themselves, consisting of taxes, fees and royalties (24% of their total Resources).</li> <li>- The revenue from local taxes representing 17.5% of the whole taxes at national level</li> <li>- The share of VAT accruing to municipalities represents 60% of all local tax revenues</li> </ul> <p>➤ <b>The borrowing revenues</b> of the TCs almost exclusively from the Municipal Equipment Fund (FEC) created in 1959, represent about 6% of the total income of this entities</p>	<p>➤ The expenditure of the TCs staff: <b>+60%</b> of the VAT revenues affected by the State and more than 50% of their operating expenses (<b>47,1%</b> for the Prefectures/Provinces, <b>43,6%</b> for the Communes).</p> <p>➤ <b>78%</b> of Regional expenses cover Investment expenditure</p>

## Some Statistics on Local Resources and Expenses

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#### 4. Main Reforms concerning Public Procurement

- ❖ Through public procurement, the State, Public Establishments and TCs inject into the economy a budget of nearly **180 billion Dirhams (+17% of the national GDP)**.
- ❖ Several reforms on procurement and execution of public contracts since 1998: Consolidation of the good governance, a unique regulatory system, strengthening of the rules of transparency, introduction of provisions that facilitate the access of small and medium-sized enterprises (SME) to public procurement (reservation of 20% of annual public procurements), strengthening of the rights and guarantees of the competitors, improving the means of recourse and dispute settlement, simplification and clarification of the procedures, modernization of the management tools for more efficiency and efficiency, use of ICTs ....

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#### Example of OECD Countries



The Local Governments represent:

- 22% of the GDP
- 31% of Public Expenses
- 66% of Public Investment

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#### 4. Main Reforms concerning Public Procurement

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#### 5. Several Bodies in charge of Regulation, Audit and Control

- Based on the Constitutional Principles (2011)
- The Cour of Accounts (Cour des Comptes) as Supreme Audit Institution & 9 Regional Courts of Accounts
- General Inspection of Finances (IGF)
- General Inspection of the Territorial Administration (IGAT)
- Diverse missions of audit, contrôle, inspection, supervision, oversight



There's a need to promote more coordination between this Bodies in order to not affect or undermine the operating and management of the TCs

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### **III- Some Proposals for a better anchoring of Local Autonomy and a Good Governance of Local Finances**

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- 1) The finalization of the legal framework governing the TCs.
- 2) Improvement of relationships between the State and the TCs in order to move from vertical relationships to more dialogue, consultation, convergence, coherence and integration.
- 3) Improving TCs own resources and mastering their tax potential
- 4) Promoting the Financial, Fiscal and Accounting Administration of the TC
- 5) Design and implementation of a real national strategy for support, learning, training capacity building targeting TCs based on 3 fundamental dimensions: individual, institutional and societal, and through an inclusive and participatory long-term approach
- 6) Realization and anchoring of the Principles of Good Governance in local management, particularly in the area of local finance consolidation
- 7) Instead of a purely vertical solidarity that ended up anchoring lack of initiative and inertia at the local level, working to promote forms of horizontal solidarity

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## Main Recommendations from a Study realized by the Civil Society, supported by European Union

5 Challenges	Several Reform Pillars
CHALLENGE 1 : Budgeting Visioning Performance oriented	❖ Territorial Development Planning, Triennial Budget Programming and Annual Budgeting
CHALLENGE 2 : Transparent, Participatory, Inclusive Budgets	❖ Budget Transparency, Public Consultation and Fiscal Dialogue, Gender Sensitive Budgeting
CHALLENGE 3 : Smart Mobilisation of Resources	❖ Local Taxes managed by the TCs, State-managed Tax resources, Financial Equalization, Alternative non-fiscal resources
CHALLENGE 4 : A competent and efficient Administration	❖ Budgetary and Accounting Administration and Local Tax Administration
CHALLENGE 5 : Transparent Publics Procurements based on accountability	❖ Accountability, Audit of accounts, reorganization of the oversight and control Commissions, providing TCs with Accounting Information Systems

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## To Conclude...

### For the European Commission

"Supporting Decentralization and Local Governance is, by definition, "A political exercise" is a leap into the unknown and a long journey full of pitfalls. Indeed, the field of decentralization is characterized by:

- 1) A multitude of actors and stakeholders (whose interests are not necessarily convergent);
- 2) A frequent lack of commitment/capacity at the central level to decentralize powers and funds;
- 3) A huge number of complex institutional and technical issues to be solved;
- 4) Confusion over new roles and responsibilities in a decentralized structure;
- 5) A strong (but not always homogeneous) presence of Development Partners;
- 6) Uncertainty about the impact of reform adopted.

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- Beyond institutional reforms, it should be emphasized that "**decentralization is more of a process under construction than a completed agenda, so it is a real project**", requiring action in continuity. The question of time is fundamental at this level.
- Any process of Decentralization must make it possible to converge, on the one hand, **the fast, efficient, active and concrete action** likely to win the support of a population which is becoming more and more demanding, and, on the other hand, **the long-term, serene action** that can guarantee the success and sustainability of the reforms and their capitalization to guarantee sustainable development.

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## For more informations

- ❖ Website of UCLG-Africa  
[www.uclga.org](http://www.uclga.org)
- ❖ Report of the Court of Account on Local Taxes, May 2015  
[www.courdescomptes.ma](http://www.courdescomptes.ma)
- ❖ Associative Space, Study on Resources & Expenditures of TCs in Morocco, European Union, Civil Society Facility Program - Morocco, Citizen Mobilization for the Accountability of Public Finances, March 2018  
[www.espace-associatif.ma](http://www.espace-associatif.ma)
- ❖ The Website of TCs of Morocco  
[www.pncl.gov.ma](http://www.pncl.gov.ma)

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شكرا جزيلاً



[www.uclga.org](http://www.uclga.org)

## Version Française



### **IASIA-LAGPA CONFERENCE 2018 Pérou, Lima, 23-26 Juin 2018 « Mondialisation, Territoires, Intégration »**

### **“L’autonomie financière des Collectivités Territoriales au Maroc: entre acquis et défis de la Libre Administration et de la Subsidiarité »**

#### **Par Dr Najat Zarrouk**

Directrice de l'Académie Africaine des Collectivités Territoriales, Cités et Gouvernements Locaux Unis d'Afrique (CGLU-Afrique)

Membre du Comité des Experts de l'Administration Publique de l'ONU entre 2010 et 2017

Ex-Gouverneur, Directrice de la Formation des Cadres Administratifs et Techniques, Ministère de l'Intérieur, Maroc

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# SOMMAIRE

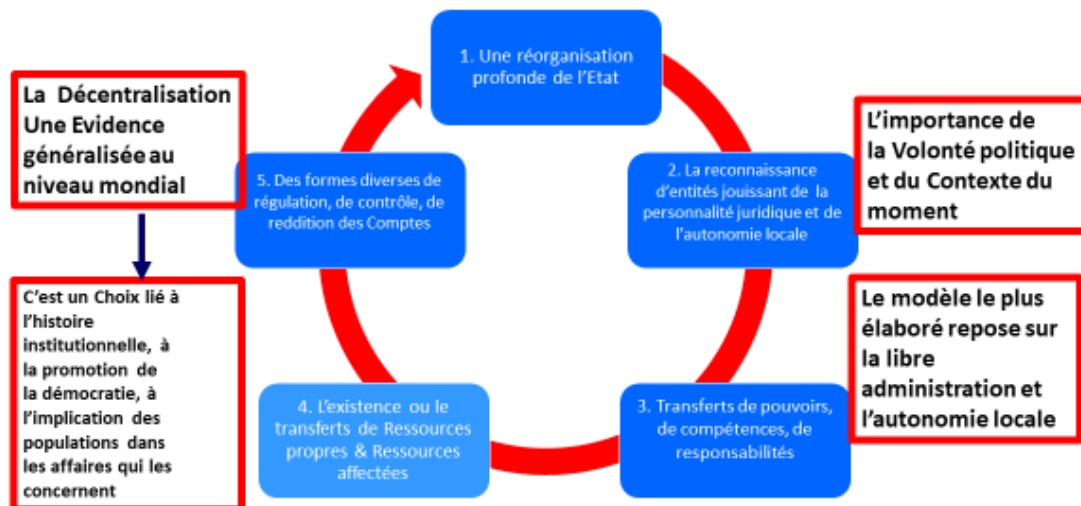
## Introduction

- I. La place des Collectivités Territoriales au Maroc
- II. Les Principales Réformes en matière d'Autonomie Financière des Collectivités Territoriales
- III. Quelques pistes de réformes pour une Meilleure Consolidation de l'Autonomie Locale et une Bonne Gouvernance des Finances Locales

## Conclusion

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## Introduction



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# La Décentralisation au Maroc

Une tradition ancestrale et une influence de la période coloniale (Protectorat)

Les Choix de la 1<sup>ère</sup> Heure: après l'Indépendance du Maroc en 1956

Prise en compte de 2 impératifs complémentaires pour l'adaptation et l'orientation des Hommes et des Activités, pour la répartition des Pouvoirs, des Compétences & des Ressources

L'impératif de l'Unité Nationale

L'impératif de la Diversité Territoriale, Géographique, Culturelle, Sociale, Religieuse, Economique....

La Déconcentration & Son Corollaire la Décentralisation

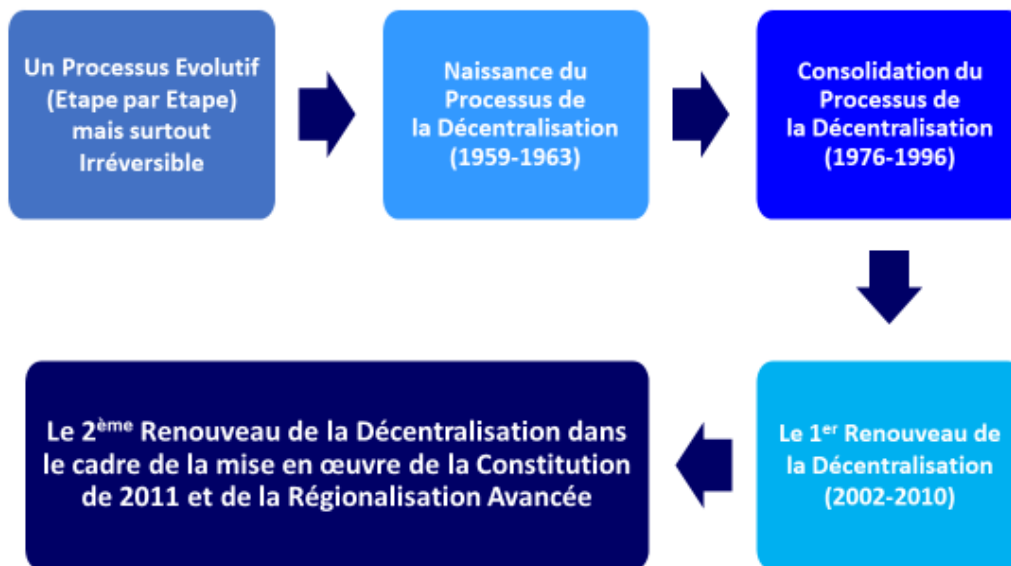
Pour la Représentation de l'Etat

Pour la Représentation des Populations et des Territoires

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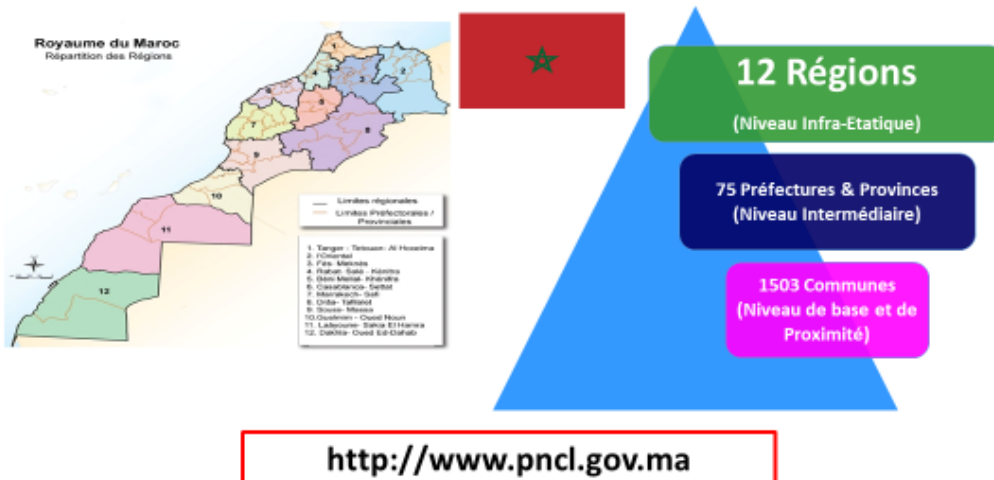
## I- La Place des Collectivités Territoriales au Maroc

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## 1. Les Collectivités Territoriales au Maroc



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## 2. D'importantes Garanties Constitutionnelles pour les C.T. (Titre IX de la Constitution de 2011) et un Cadre Juridique plus étoffé

- ❖ Statut des C.T. : Des Personnes Morales de droit public qui gèrent démocratiquement leurs affaires
- ❖ Organisation d'élections libres et transparentes (+ de jeunes, + d'instruits, + de femmes)
- ❖ Election des Conseils Régionaux et Communaux au S.U.D. et des Conseils Préfectoraux/Provinciaux au S.U.I.
- ❖ **Un modèle inédit: La Régionalisation avancée et une initiative audacieuse qui accorde aux Provinces du Sud plus d'autonomie dans le cadre de l'Unité du Royaume et de sa pleine souveraineté sur ses territoires**
- ❖ Un partage des rôles, responsabilités et compétences entre l'Etat et les 3 niveaux de CT
- ❖ Des conditions d'organisation et de fonctionnement plus précises
- ❖ Un Régime financier et des ressources propres ou affectées amélioré
- ❖ Un Statut des élus
- ❖ Des mécanismes de participation
- ❖ Des mécanismes de coopération et de partenariat
- ❖ Un renforcement du lien entre la Responsabilité et la Reddition des comptes (Accountability) ....

## 3. Les Collectivités Territoriales au Maroc: Un Acteur Majeur du Développement

<b>Passage de d'une Tutelle contraignante à de Nouveaux Principes</b>	<ul style="list-style-type: none"> <li>• La Subsidiarité - La Libre Administration - La Coopération - La Solidarité – L'Accompagnement et l'Appui par l'Etat</li> <li>• Le Contrôle de Légalité et le Contrôle Juridictionnel</li> <li>• La corrélation entre Compétences transférées et Ressources disponibles</li> <li>• La Participation des Citoyennes et des Citoyens</li> <li>• La Bonne Gouvernance, l'Évaluation, la Responsabilité, La Reddition des Comptes</li> </ul>
<b>Reconnaissance et Transfert d'importantes compétences</b>	<ul style="list-style-type: none"> <li>• Compétences propres exercées dans le cadre du principe de la Libre Administration</li> <li>• Compétences partagées avec l'Etat sur une base contractuelle ou partenariale</li> <li>• Compétences Transférables par l'Etat sur la base du Principe de Subsidiarité (progressivité, différenciation entre CT, corrélation entre compétences et les ressources)</li> <li>• Transfert d'importantes responsabilités et compétences liées au développement économique, social, environnemental</li> </ul>
<b>Un Rôle stratégique dans la Dynamique de Développement du Pays</b>	<ul style="list-style-type: none"> <li>• 27.799 Conseillers, dont 6.673 femmes élues au niveau des Communes et des Régions (27%)</li> <li>• 11% des dépenses globales de l'Etat</li> <li>• Les CT sont des employeurs (151.610 cadres et agents),</li> <li>• Elles contribuent à la création d'un environnement favorable à l'investissement, à l'emploi et au progrès (équipements, infrastructures, services publics, partenariats...)</li> <li>• Agent économique notamment à travers la commande publique</li> </ul>

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## II- Les Principales Réformes en matière d'Autonomie Financière des C.T. au Maroc

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D'après **la Charte Européenne de l'Autonomie Locale, adoptée par le Conseil de l'Europe (Strasbourg, 1985)**, le concept d'autonomie locale se définit comme étant:

*«Le droit et la capacité effective pour les collectivités locales de régler et de gérer, dans le cadre de la loi, sous leur propre responsabilité et au profit de leurs populations, une part importante des affaires publiques. Ce droit est exercé par des conseils ou assemblées composés de membres élus au suffrage libre, secret, égalitaire, direct et universel et pouvant disposer d'organes exécutifs responsables devant eux. Cette disposition ne porte pas préjudice au recours aux assemblées de citoyens, au référendum ou à toute autre forme de participation directe des citoyens là où elle est permise par la loi ».*

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## 1. Une Autonomie Locale confortée par de Nouveaux Principes/Mécanismes d'ordre Constitutionnel

- ❖ **La prééminence de la Région** sur les autres CT dans l'élaboration et le suivi des Programmes de Développement Régionaux et des Schémas Régionaux d'Aménagement du Territoire (+ d'intégration, de convergence et de cohérence)
- ❖ Un mandat suffisant (**6 ans**) pour réaliser la vision, les engagements et les programmes
- ❖ **Pouvoir d'exécution** des délibérations et décisions des Conseils élus par les Présidents des Conseils
- ❖ Les Présidents des Conseils sont surtout **Ordonnateurs de leurs Budgets**

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## 2. L'institution de Règles de Bonne Gouvernance et de bon fonctionnement du Principe de la Libre Administration



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### 3. Principales caractéristiques de l'organisation des Finances Locales

#### Une définition étroite des Finances Locales

Ce sont les opérations de «paiement», d'«argent», de règlement, l'ensemble des recettes et des dépenses, ou encore l'exécution des droits et obligations financiers de ces entités

#### Une acception plus large des Finances Locales

Ce sont toutes les activités ayant directement ou indirectement trait à l'ensemble des opérations financières des C.T.:

- Analyse des recettes et des dépenses
- Etude des paiements et de l'argent
- Moyens financiers dont la fiscalité locale
- Cadre budgétaire
- Politique financière (processus et programmation budgétaire, gestion administrative, financière et comptable, patrimoine, trésorerie, autofinancement et risque financier...)
- Marchés publics
- Modalités de contrôle exercé sur ces différentes opérations

- Il est impératif que les finances de l'Etat et les Finances Locales qui en constituent la charpente, obéissent à une Logique Gestionnaire en vue d'en assurer les synergies.
- La démocratie locale et la réussite du processus de la Décentralisation restent tributaires de l'existence d'un réel Pouvoir Financier Local et de la Mobilisation des Ressources Fiscales, en étant en parfaite cohérence et en synergie avec le pouvoir financier et fiscal de l'Etat.

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- Plusieurs réformes adoptées depuis les années 1970 dont les dernières en date sont entrées en vigueur :
- **En 2007** : Une profonde réforme de la Fiscalité Locale
- **En 2009** : L.O. relative à l'organisation des finances des C.T.
- **En 2011** : Mise en œuvre de la Constitution de 2011
- **En 2015** : L.O. relative à la Loi des Finances visant à améliorer la performance au niveau des finances de l'Etat

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### Principales Ressources/Charges des C.T.

#### Les Ressources des C.T.

##### La Constitution de 2011 (Article 141)

« Les régions et les autres collectivités territoriales disposent de ressources propres et de ressources financières affectées par l'Etat », notamment:

- Les Transferts de l'Etat
- Le Produit de la Fiscalité Locale
- Les Produits du Patrimoine
- Les Ressources d'Emprunt
- Outre diverses autres Ressources: *Revenus de la propriété et des participations, fonds de concours, dons et legs, d'autres recettes et ressources diverses.*
- Ce même article constitutionnalise le principe de la corrélation entre le transfert de compétences aux CT et le transfert des ressources correspondantes.

#### Les Charges des C.T.

- Les dépenses de fonctionnement
- Les dépenses d'investissements
- Des dépenses obligatoires dont la liste est établie par les Lois Organiques régissant les C.T. (salaires du personnel, primes d'assurances, contributions aux organismes de prévoyance ou de retraite du personnel, frais de consommations eau/électricité/tél, engagements financiers résultants de contrats/conventions conclus par les CT, dettes exigibles, dépenses liées à l'exécution des jugements,

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## Quelques Chiffres sur les Ressources/Charges des C.T.

### Les Ressources des C.T.

- **La Fiscalité Locale (FL):**
  - dont l'assiette assurée par les Services de l'Etat pour le compte des CT: Taxe Professionnelle, Taxe d'Habitation, Taxe de Services Communaux, représente 17% environ des ressources des CT
  - dont l'assiette est assurée par les CT elles-mêmes, constituée de taxes, droits et redevances (soit 24% de leurs ressources globales).
  - Les recettes provenant des taxes locales représentant 17,5 % des prélèvements obligatoires de l'Etat.
  - La part de la TVA revenant aux communes représente 60 % à l'ensemble des recettes fiscales locales et permet de financer, le reliquat des dépenses de fonctionnement non couvertes par le produit des taxes communales (à hauteur de 63 %) – Rapport de la Cour des Comptes, Mai 2015.
- Les recettes d'emprunt des C.T. presque exclusivement auprès du Fonds d'Equipement Communal (FEC) créé en 1959, représentent environ 6% des Recettes globales des C.T.

### Les Charges des C.T.

- Les dépenses du Personnel des C.T. englobent près des 2/3 des recettes de la TVA réservées par l'Etat et plus de 50% de leurs dépenses de fonctionnement.
- A fin juin 2017, la répartition des dépenses par type de CT révèle que les dépenses de personnel constituent la part la plus importante des budgets des Préfectures et Provinces (47,1%) et des Communes (43,6%). Les dépenses des régions sont constituées à hauteur de 78% des dépenses d'investissement

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## Cas des Pays de l'OCDE



Les CT représentent :

- 22% du PIB
- 31% des Dépenses Publiques
- 66% de l'Investissement public.

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## 4. Principales réformes en matière de Marchés Publics des C.T.

- ❖ A travers la commande publique, L'Etat, les Etablissements Publics et les Collectivités Territoriales, injectent dans l'économie une enveloppe budgétaire de près de 180 milliards de dirhams, soit + 17% du PIB du Pays.
- ❖ La passation et l'exécution des marchés publics ont connu, depuis 1998, une série de réformes représentant un véritable saut qualitatif : Consolidation de la bonne gouvernance de l'achat public, unicité du dispositif réglementaire, renforcement des règles de transparence, élargissement de la concurrence et encouragement de la PME (Introduction des dispositions qui facilitent l'accès des petites et moyennes entreprises aux marchés publics: ☐ Réserve de 20% des budgets des marchés annuels à la petite et moyenne entreprise; ☐ Allotissement des marchés; Sous-traitance en faveur de la PME), renforcement des droits et garanties des concurrents, amélioration des voies de recours et de règlement des litiges, simplification et clarification des procédures, modernisation des outils de gestion pour plus d'efficacité et d'efficience de la commande publique, recours aux NTIC....

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## 5. Diverses Instances et Modalités de Régulation & de Contrôle

- Les Principes susvisés de la Constitution de 2011
- La Cour des Comptes et les Cours Régionales des Comptes
- L'Inspection Générale des Finances (IGF)
- L'Inspection Générale de l'Administration Territoriale (IGAT)
- Diverses missions d'appui, d'accompagnement, de contrôle, d'inspection et d'audit



Nécessité d'assurer la Coordination entre ces différents Corps de contrôle externe des CT pour ne pas nuire au bon fonctionnement des services des CT

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### III- Quelques Pistes de Réformes pour une Meilleure Consolidation de l'Autonomie Locale et une Bonne Gouvernance des Finances Locales

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- 1) La finalisation de l'Arsenal juridique régissant les C.T.
- 2) L'amélioration des Rapports entre l'Etat et les C.T. en vue de passer de rapports verticaux d'autorité à des rapports de dialogue, de concertation, de convergence, de cohérence et d'intégration.
- 3) L'amélioration des ressources propres des CT et la maîtrise de leur potentiel fiscal
- 4) Mise à niveau de l'Administration financière, Fiscale et Comptable des CT
- 5) Conception et mise en œuvre d'une véritable Stratégie nationale d'appui, d'apprentissage, de formation de renforcement des capacités ciblant les C.T. basée sur 3 dimensions fondamentales : individuelle, institutionnelle et sociétale, et moyennant une approche inclusive et participative de long terme
- 6) Concrétisation et ancrage des Principes de la Bonne Gouvernance dans la gestion locale, particulièrement en matière d'assainissement des Finances Locales
- 7) Au lieu d'une solidarité purement verticale qui a fini par ancrer le manque d'initiative et l'inertie au niveau local, œuvrer à la promotion de formes de solidarité horizontale

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## Principales Recommandations d'une étude réalisée par la Société Civile avec l'appui de l'UE

5 Défis	Plusieurs Axes de Réformes
DEFI 1 : Visioning Budgétaire tourné vers la Performance	❖ Planification du Développement territorial, Programmation Budgétaire Triennale et Budgétisation Annuelle
DEFI 2 : Des Budgets + transparents, Participatifs, Inclusifs	❖ Transparence budgétaire, Consultation publique et stimulation d'un dialogue budgétaire, Budgétisation sensible au genre
DEFI 3 : Mobilisation intelligente des Ressources	❖ Ressources fiscales gérées par la CT, Ressources fiscales gérées par l'Etat, Péréquation Financière, Ressources non fiscales alternatives
DEFI 4 : Administration Financière et Fiscale Compétente	❖ Administration budgétaire et comptable et Administration Fiscale Locale
DEFI 5 : Comptes publics sincères et responsabilisant	❖ Modalités de reddition de comptes, Promotion de l'Audit des comptes, assainissement des Commissions d'enquêtes, doter les CT de Systèmes d'information comptable

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## Pour conclure...

### Pour la Commission Européenne

« Appuyer la décentralisation et la gouvernance locale est, par définition, « un exercice politique », c'est un saut dans l'inconnu et un long parcours semé d'embûches. Le terrain de la décentralisation se caractérise par :

- 1) Une multitude d'acteurs et de parties prenantes (dont les intérêts ne sont pas forcément convergents) ;
- 2) Un manque fréquent d'engagement/de capacités au niveau central pour décentraliser les pouvoirs et les fonds ;
- 3) Une foule de problèmes institutionnels et techniques complexes à résoudre ;
- 4) Une certaine confusion quant aux nouveaux rôles et responsabilités dans une structure décentralisée ;
- 5) Une présence forte (mais pas toujours homogène) des partenaires de développement ;
- 6) Une incertitude quant à l'impact des tentatives de réforme ».

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- Au-delà des réformes institutionnelles, il convient de souligner que « **la décentralisation relève davantage d'un processus en construction que d'un agenda achevé, il s'agit donc d'un véritable chantier** », nécessitant d'agir dans la continuité. **La question du temps est fondamentale à ce niveau.**
- Tout processus de décentralisation doit faire en sorte de concilier, d'une part, **l'action rapide, efficace, agissante et concrète** susceptible d'emporter l'adhésion d'une population qui devient de plus en plus exigeante et dont les revendications iront en s'accroissant, et d'autre part, **l'action sereine, dans la durée**, susceptible de garantir la réussite et la pérennité des réformes ainsi que leur capitalisation pour garantir un développement durable

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## Pour plus d'informations

- ❖ Portail de CGLU-Afrique  
[www.uclga.org](http://www.uclga.org)
- ❖ Rapport de la Cour des Comptes du Royaume du Maroc, sur la Fiscalité Locale, Mai 2015  
[www.courdescomptes.ma](http://www.courdescomptes.ma)
- ❖ Espace Associatif, Étude sur les Ressources & les Dépenses des Collectivités Territoriales au Maroc, Union Européenne, Programme Facilité Société Civile – Maroc, Mobilisation citoyenne pour la Redevabilité des Finances Publiques, Mars 2018  
[www.espace-associatif.ma](http://www.espace-associatif.ma)
- ❖ Le Portail National des Collectivités Locales du Maroc  
[www.pncl.gov.ma](http://www.pncl.gov.ma)

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شكرا جزيلاً



[www.uclga.org](http://www.uclga.org)



## Presentation by the Director of ALGA on

“Empowering and Equipping Local Governments to deal with the  
SDGs

Roadmap and Progress in Localizing the Global Agendas in Africa”

### **WORKING GROUP IV: SUBNATIONAL GOVERNANCE AND DEVELOPMENT**



**IASIA-LAGPA  
CONFERENCE 2018  
Peru, Lima, 23 to 26 June 2018  
« Globalization, Territories, Integration »**



### **WORKING GROUP IV: SUBNATIONAL GOVERNANCE AND DEVELOPMENT**

“Empowering and Equipping Local Governments to deal with the SDGs

Roadmap and Progress in Localizing the Global Agendas in Africa”

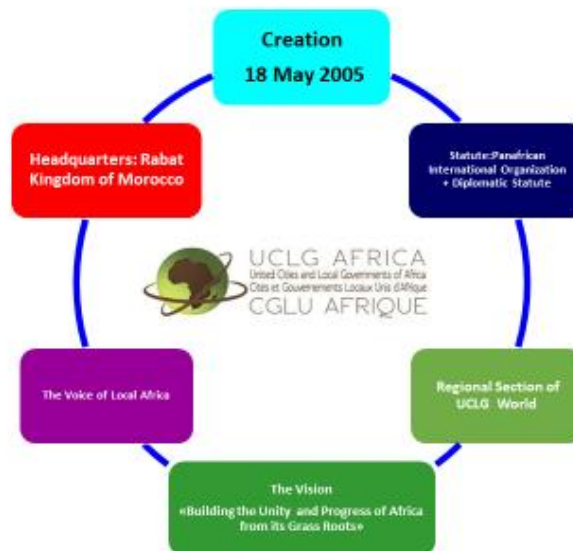
Dr. Najat Zarrouk  
Director, African Local Governments Academy(ALGA)  
United Cities and Local Governments of Africa (UCLG Africa)  
Email: [Najat\\_zarrouk@yahoo.fr](mailto:Najat_zarrouk@yahoo.fr) [www.uclga.org](http://www.uclga.org)

## Summary

- ❖ **UCLG-AFRICA AND ITS ACADEMY AT A GLANCE**
- ❖ **A CHALLENGING CONTEXT AT AFRICAN LOCAL LEVEL**
- ❖ **UCLG-AFRICA VISION ON LOCALIZING SDGs**
- ❖ **SOME OF OUR ACHIEVEMENTS....**

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## 1. UCLG-AFRICA & ITS ACADEMY AT A GLANCE



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UCLG Africa Members	Mission
47 National Associations of Local Authorities in the 5 African Regions	<ul style="list-style-type: none"> <li>Increasing the Visibility of Local Authorities</li> <li>Empowering them</li> <li>Promoting Local Autonomy at African Local Level</li> </ul>
<p><b>Among UCLG-Africa Priorities:</b>  <b>« Development of the Human Capital, Building Capacities and Intellectual Exchange »</b></p>	

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### 3 Strategic Pillars....



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### Our Flagship Event...

Each 3 years in an African City	5000 to 7000 Participants representing all Actors & Stakeholders involved in Territorial Development
8 <sup>e</sup> Edition Kingdom of Morocco Marrakech 20-24 November 2018	THE THEME: « TRANSITION TOWARD SUSTAINABLE CITIES AND TERRITORIES: THE ROLE OF LOCAL AUTHORITIES »

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# The History matters....



**The Origin of ALGA:  
a Moroccan Initiative for an  
African Vision ...**

**The Resolution adopted par  
the Local Authorities after  
AFRICITES SUMMIT  
Marrakech - 2009**

**Une Initiative Marocaine pour un Projet Africain  
Sommet AFRICITES V - 2009 de Marrakech**

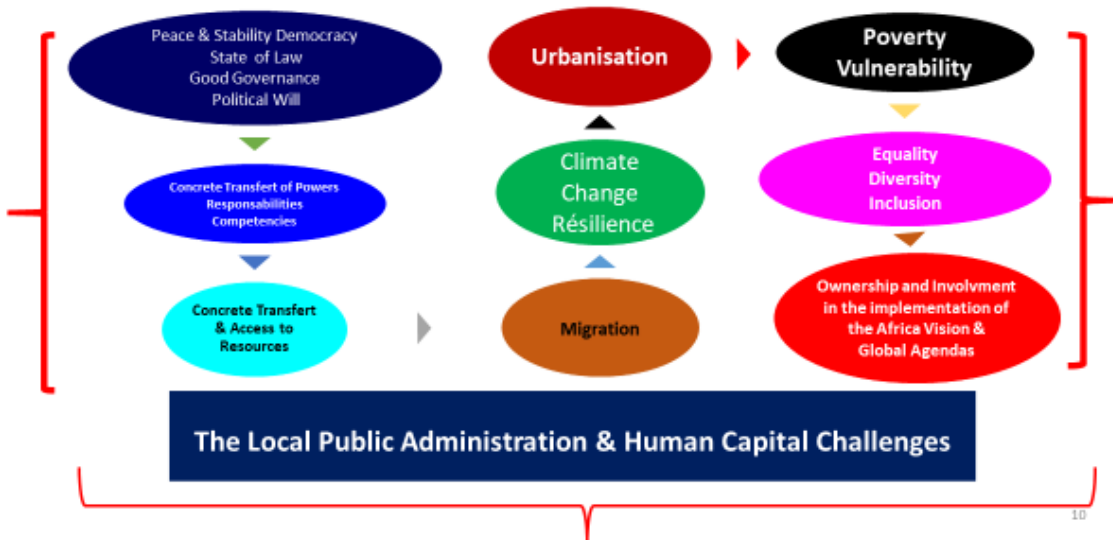
**A Major Resolution at Morocco's Initiative  
» Create an African Academy of Local  
Authorities »**

**Résolution Majoraire à l'initiative du Maroc  
» Création d'une Académie Africaine des  
Collectivités Locales »**

» La promotion de la dimension territoriale du  
développement en Afrique ne peut être  
pléinement efficace sans le soutien de ressources  
humaines formées et impliquées dans ce rôle en  
Afrique. C'est le raison pour laquelle les Ministres  
et les Maires Africains présents à Marrakech ont  
soutenu la proposition du Maroc de créer un  
» Centre d'appui au renforcement des capacités  
managériales et techniques des Collectivités  
Locales ». L'objectif est de permettre de  
capitaliser, de mutualiser et de diffuser les  
meilleures expériences et les bonnes pratiques en  
Afrique. La traduction de cette Recommandation  
a pris la forme d'un projet de création d'une  
Académie Africaine des Collectivités Locales ».

Source: Rapport AFRICITES V - 124ème Comité-Joint Sénat/Assemblée Générale des Gouvernements Africains,  
Marrakech, 18-20 Décembre 2009, pp. 42-43.

## 2- A Challenging Context for Decentralization, Local Governance & Local Development in Africa

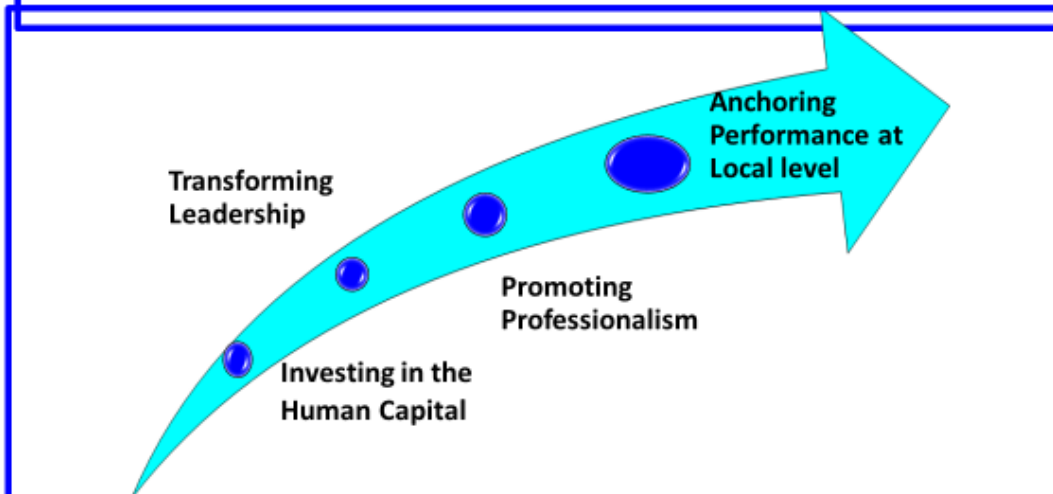


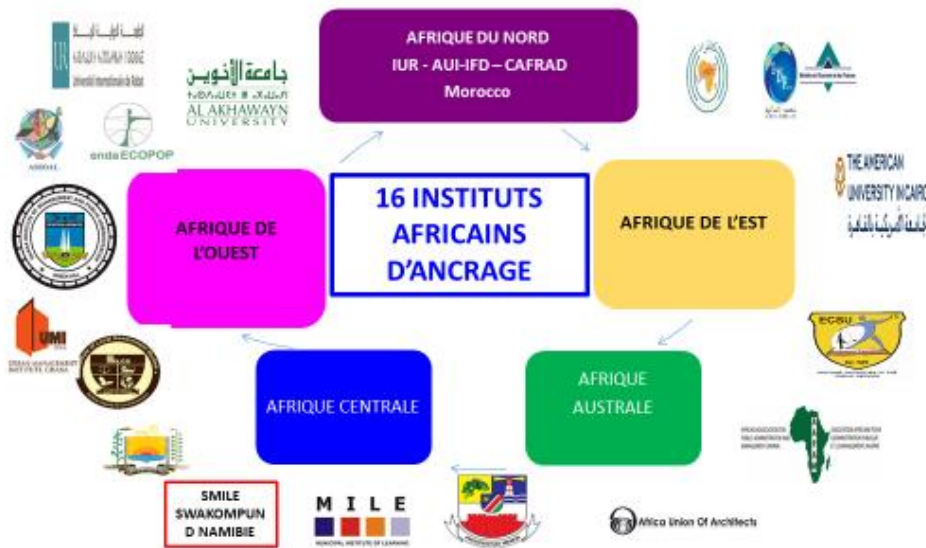
# ALGA MISSION

## 4 MAIN MISSIONS



## ALGA Strategic Vision (2017-2021)





## The Partners who Trust us sor Far...



### 3. UCLG-AFRICA VISION ON LOCALIZING THE SDGs

For UCLG Africa we should keep in Mind....

- 1) Global and Continental Agendas *have an obvious territorial dimension.*
- 2) *Their implementation has a local dimension by nature*
- 3) *A great deal of their realization falls under the responsibility of Local and Regional Governments.*
- 4) *The International Community itself recognizes that over 60% of the SDGs and the Nationally Determined Commitments in application of the Paris Agreement on Climate Change(NDCs) cannot be implemented without the involvement of Local and Regional Governments.*

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*Based on this evidences, and in close partnership and collaboration with UCLG, UCLG-Africa is actively engaged, mobilized and involved in a strong dynamic of Localizing SDGs and other Global Agendas*



## ***Among the outcomes of the Global Task Force of Local and Regional Governments***

### **5 Pillars**



1. AWARENESS-RAISING
2. ADVOCACY
3. IMPLEMENTATION
4. MONITORING
5. WHERE DO WE GO FROM HERE IN AN INCLUSIVE, INTEGRATED AND PARTICIPATORY WAY?

## **4. Some of our Achievements**

- 1) We try to « Leave no one behind »
- 2) We promote « Win-Win Partnerships & Collaboration » (15 anchoring african Institutes and several Partners worldwide)
- 3) We Advocate and Lobby at all levels and around the World
- 4) We promote standards of excellence and quality assurance in the field of training and capacity building.
- 5) We invest in Learning, Peer Learning, Training, Capacity Building and Knowledge sharing
- 6) We invest in Training of Trainers (60 Trainers in Africa)
- 7) We normalize the Human Resource Management at Local Level
- 8) **We do believe in the Networking as a Force of Change and we work to empower them**  
Since 2011, UCLG-Africa has created 6 Networks at Local level.
- 9) We commit ourself to be a « Globally engaged Academy »
- 10) We Invest in ICTs...
- 11) We Invest in Networking and Partnerships...





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## ALGA, a Globally engaged Academy...

**Since December 2016**  
ALGA is very active in the  
Capacity and  
Institution Building (CIB)  
Working Group of UCLG



## ALGA, a Globally engaged Academy...

***Since February 2017***

\* UCLG-Africa is a Corporate member of the International Institute of Administrative Science (IIASA)  
\* ALGA is a Corporate Member of the International Association of Schools and Institutes of Administration (AISIA)  
based in Brussels- Belgium



## ALGA, a Globally engaged Academy...

***Since November 2017***

ALGA is active in the Task Force of UNDESA in charge of preparing Public Servants for the SDGs, through the development of Curricula on the SDGs



**Through our African Forum of Territorial Managers and Training Institutes targeting the Local Level  
2° Edition Saidia, Morocco, on 25-26 May 2018 (250 participants)**



**A Side Event during UN-Habitat III  
« Human Resource at Local level: Time to Act is Now!!! »  
Quito-Ecuador, 18 October 2016**



## Covenant of Mayors for Sub-Saharan Africa (CoM SSA)

- ❖ An Initiative funded by European Union (EU) to support Sub-Saharan Africa (SSA) cities in their fight against climate change and to ensure access to sustainable and affordable energy services to their population.
- ❖ **General objective:** to increase the capacities of SSA cities to provide access to sufficient, sustainable, affordable and clean energy services to urban and peri-urban populations (especially the most vulnerable).
- ❖ 111 Signatory Cities so far, among which 13 African Pilot Cities



**We widden our Network (20 MoU signed)  
Signature on 27 March 2018 in Rabat of an MoU  
with the European Training & Research Centre for  
Human Rights and Democracy and the UNESCO Centre for the Promotion  
of Human Rights at Local and Regional Levels of the City of Graz - Austria**



**Participation of ALGA in the International Mayors' Forum  
organized by the United Nations Office for Sustainable Development  
Malawi, Lilongwe, 16-18 May 2018**

ALGA mobilized 2 of its Anchoring Institutes (MILE of Durban and ECSU of Addis Ababa) to make 3 presentations on:

1. The vision of UCLG-Africa and ALGA for localizing the SDGs
2. Presentation of the Online Course (MOOC) on financing infrastructure in African cities
3. The approach, methodology and tools for localizing the SDGs, in partnership with UCLG

Check:

<http://www.unosd.org/index.php?page=view&type=13&nr=13&menu=229>



**Training of Trainers on Localizing  
SDGs- Barcelona, 25-26 May 2017**



Learning  
Module 1:  
Localizing  
the SDGs  
/Introduction



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**Training of Trainers on Localizing SDGs  
South Africa, Durban 7-9 March 2018**



**Anglophone Peer Learning Event on « Localizing the SDG  
11: for an inclusive Urban Planning »  
City of Swakompund, Namibia, 17-19 May 2017**



**A Francophone Seminar on « Localising SDGs » for  
16 National Associations of Local Authorities  
ALGA-Ouagadougou, 29 June-1th July 2017**



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**Some of ALGA's Colleges**

**The College of Participatory  
Budgeting  
Ouagadougou, 19 Février-2 Mars  
2018**



**International Session on Participatory Budgeting, Yaoundé, Cameroun  
16-27 July 2018**



**The College of Culture & Heritage  
Training of Trainers on « Life Beyond Tourism and Cultural Heritage »  
Italy, Florence, 12-15 February 2018**



**Conference on Culture and Monuments Sites  
Siège de l'UNESCO à Rabat, Maroc, le 18 Avril 2018**





**College of Territorial Coaching  
Award of Training Certificates to the 1st Moroccan  
Promotion of Territorial Coach  
21 Graduate, Oujda, April 26, 2018**



**College on Territorial Coaching  
Launch of the 2nd African Promotion (25 participants)  
Morocco, Oujda  
1th Session: April 23 to May 2 2018 and 2d Session from September 24 to  
29, 2018**



**We invest in Transparency, Integrity, and fight against Corruption »  
Marrakech, le 22 June 2018**



**We Invest in Networking as a Force of Change**



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**We Organize Study Tours to build Bridges with other Regions, Countries, Civilizations  
FIU-USA Students on « The Contemporary issues of Public Administration, including at Regional and Local Levels », Morocco, 2015, 2016 and 2017**



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**Study Tour for the Students of the American University in Cairo- Egypt Morocco, 10-18 July 2017**

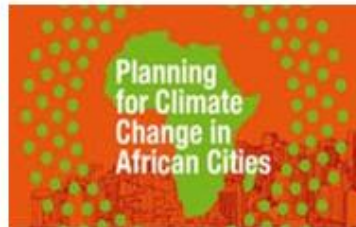


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## Our 2 MOOCs...

<https://www.coursera.org/learn/climate-change-africa>

<https://www.coursera.org/learn/financing-infrastructure-in-african-cities>



## To Conclude....

ARISTOTLE

