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# 81301558-Accompagnement de 8 Communes dans l"augmentation des recettes au Maroc

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Descriere: The "Good Financial Governance" (BGF) project is improving good financial governance of local authorities in Morocco with three areas of intervention: mobilizing own-source revenue, budget planning, and budget management. The project partner is the Ministry of the interior and its directorate-general of local authorities (Direction Générale des collectiviés territoriale - DGCT). It provides technical assistance and capacity building to 8 communes (Marrakech, Safi, Benguerir, Agadir, Taroudant, Inezgane, Guelmim and Sidi Ifni) in three pilot regions: Marrakech-Safi, Souss-Massa and Guelmim-Oued-Noun.The intervention of the contractor in the framework of this call for tender covers the provision of:- Expertise to update and implement resource mobilization plans for 8 Communes in Morocco (output 1) - Capitalization of best practices and communication for outputs 1-3 The consulting team will be composed of 3 long-term experts and a pool of short term expertsWork package 1 is focused on providing expertise to realize activities and the indicators of output 1 of the project, mainly in the domain of updating and implement resource mobilization plans for 8 selected communes (Marrakech, Safi, Benguerir, Agadir, Taroudant, Inezgane, Guelmim and Sidi Ifni).GIZ, responsible for this work package, will conduct analyses of the fiscal potential of each commune. For larger communes like Agadir and Marrakech, more in-depth approaches will be used, while a rapid approach will be taken for medium-sized and small communes. The mobilization plans will be drafted in collaboration with the communes based on the available analyses and the goals set out in the Communal Action Plans (PACs).The contractor for this project has several tasks. They need to create a tax potential analysis guide based on the fiscal potential analysis realized by GIZ. They will also develop a resource mobilization plan for each of the 8 communes. The implementation of the measures identified in the plans will also be supported by the contractor. The measures to be implemented can be categorized into two groups. The first includes measures related to taxes managed by the communes themselves, such as support for broadening the tax base and optimizing the collection of taxes like the tax on undeveloped urban land and local taxes. The second group of measures relates to local taxes managed by the Treasury (TGR) and the General Tax Directorate (DGI), such as broadening the tax base for taxes such as the "taxe professionnelle", tax on communal services, and "taxe d'habitation". The contractor will also support the use and optimization of digital tools for revenue management across all communes.Regular exchanges will occur between the contractor and the GIZ technical advisor responsible for output 1. The DGCT, the political partner in the project, aims to utilize the experiences and tools developed in this project to benefit other local authorities in the future.Work Package 2 focuses on providing short term expertise support for Outputs 1-3 of the project, The contractor has two main responsibilities: supporting the achievement of the objectives and indicators for Output 1 and providing expertise for specific tasks related to Outputs 2 and 3 as requested by GIZ technical advisors based in Rabat.- For Output 1, the contractor will primarily assist long-term experts in the 8 Communes. This includes tasks such as developing resource mobilization plans, mapping properties using a geographic information system (GIS), facilitating the use of the TARGA tool by local authorities, and identifying undeclared taxpayers. The contractor will also support Communes in updating their databases to include all residential properties and their owners, as well as analyze the functionalities of the GIR IT tool. Under the responsibility of the GIZ technical advisor, the contractor will also contribute to national-

level discussions on local tax reform. The work plan envisages utilizing various profiles in relation to these tasks.- Regarding Output 2, short-term experts will be mobilized to support the design of a training-action program on budget analysis for communes and regions, integrating gender aspects into budget programming, conducting comparative studies on the impact of integrating or not integrating the full costs of an investment project, developing communication strategies for local authorities, and designing exchange formats for alternative financing experiences.- As part of Output 3, the contractor will collaborate with the DGCT and pilot communes to develop a Key Performance Indicators (KPI) reference system, assist in the creation of a database based on PAPC figures, identify best-practice KPIs, and support the preparation of consistency summaries and inventories in six communes.These assignments will be carried out based on Terms of References (ToRs) provided by the project's team of GIZ technical advisors. Additional subjects may be added depending on the progress of the work and in consultation with the local authorities and the DGCT.Work package 3 aims to communicate on and capitalize on existing best practices within Moroccan local authorities and those developed with the support of the good financial governance project. Indicator 3 of the project seeks to share the tools and experiences developed under output 3, with the goal of integrating sharing and up-scaling aspects into all project outputs. The objective is to develop tools that make existing good practices and experiences in the Moroccan system more accessible. The best practices to be diffused will be identified by the GIZ team, the project's pilot local authorities, and the DGCT. Dissemination products will be chosen based on each practice, with the possibility of proposing standard diffusion products or developing products specific to each case. Digital tools are preferred for the exploitation of best practices, such as documentation that can be accessed on websites.