

60 ans au service de l'innovation,
de la modernisation et de la construction
d'administrations pour
une Gouvernance Publique Responsable



Depuis/Since 1964 ...

60 years in the service of innovation,
modernisation and establishment
of administrations for
Responsible Public Governance

***The renewed CAFRAD in the service of global, digital, intelligent and sustainable
transformation of African public and private administrations***

**DG.1/2025
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60th Ordinary Session of the Governing Board

Budget Implemented July 2024 – June 2025

**16th July 2025
Rabat (Kingdom of Morocco)**

INTRODUCTION

In accordance with the provisions of Article 109 of the Financial and Accounting Regulations of November 22, 1985: CAFRAD's budget is executed according to the management system.

The financial statements for the fiscal year are prepared by the Accounting Officer and approved by the Authorizing Officer, certifying that the amount of the revenue and expenditure orders described therein is consistent with the accounting records.

The report of the Implemented Budget is, to some extent, the financial report of CAFRAD. It provides detailed information on the finance of the Centre.

The implemented budget for the financial year 2024/2025 provides detailed accounts on each item of the budget, from income to expenditure.

The budgetary operations for the financial year 2024/2025 are carried out on the basis of an exchange rate of 1U.S.\$ = 10.11 DH, the exchange rate applied for working out the budget as it was communicated to CAFRAD on 1st May 2024 by the United Nations office in Rabat. For staff salaries, the exchange rate applied for the financial year 2024/2025 is 1U.S.\$ = 10.00 DH, in accordance with Decision No. 8 of the Governing Board taken in June 2005, recommending that the financial market exchange rate be applied, with a floor rate of 1U.S.\$ = 10.00 DH.

The execution of the 2024/2025 budget was characterized by:

In terms of incomes:

- A significant decline in achievements under the heading "contributions from Member States" which constitute the main resource of CAFRAD's budget;
- The constant increase, from one financial year to the next, in the outstanding contributions from Member States, the absorption of which remains a primary concern for the General Management;

In terms of expenditures:

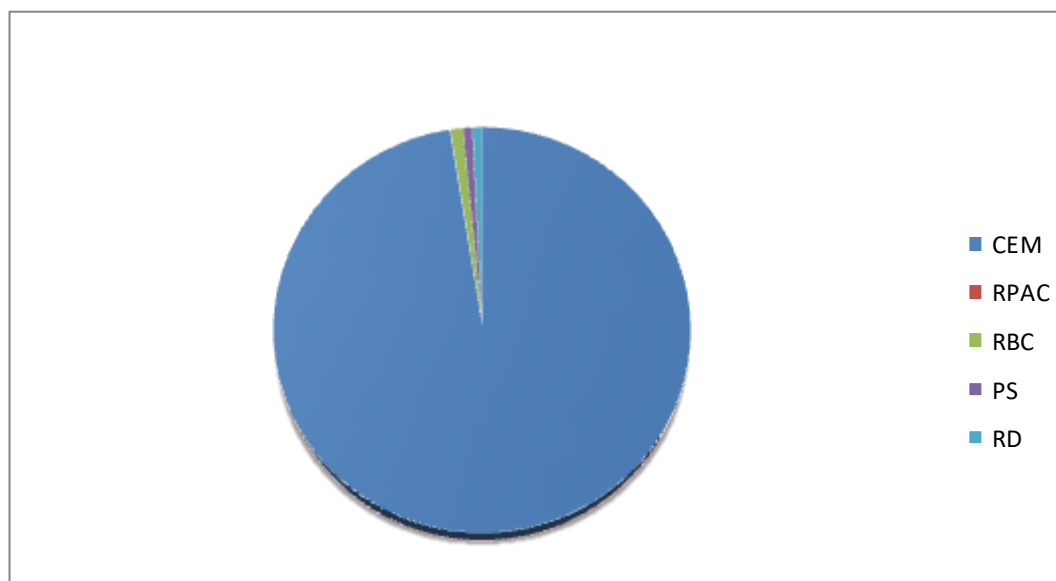
- A significant decline in the realization of expenditure compared to the previous financial year due to the drop in revenue;
- The Centre was able to carry out face-to-face scientific activities for the first time since the 2019-2020 financial year thanks to its own financial resources. Despite the low revenue collected during the financial year, which did not allow the implementation of the scientific activities programme planned in the budget, support from external partners is still expected;
- Due to the cash flow difficulties that the Centre has been experiencing for several years, the expenses incurred during the current financial year could only be paid in part, thus leading to an increase in debts to CAFRAD staff and certain suppliers;
- We therefore invite Member States to honor their commitments vis-à-vis CAFRAD to enable it to properly fulfill its missions.

I. INCOME

The income stated from July 1st, 2024 to June 15th, 2025 globally amounts to 260.192,41 U.S.\$, divided up according to budgetary headings as follows:

**Income realizations 2024-2025
(till 15/06/2025)**

Budgetary Headings	Realizations	Forecasts	%
Member States' Contributions (MSC)	251 640,26 \$US	1 202 113,00 \$US	20,93
Income from CAFRAD's Activities (ICA)	79,92 \$US	1.500,00 \$US	5,00
Income from CAFRAD properties (ICP)	6 429,28 \$US	8.600,00 \$US	75,00
Services Rendered (SR)	98,91 \$US	45.000,00 \$US	0,22
Various incomes (VI)	1 944,04 \$US	50.000.00 \$US	4,00
TOTAL	260 192,41 \$US	1 307 213,00 \$ US	20,00 %



This income represents 20% of the budget forecasts for the financial year 2024/2025, as against 38% in the last financial year.

Apart from the "Member State Contributions" chapter, which represented 96% of total revenue and which, as of June 15, 2025, recorded a significant decrease compared to the previous year's revenue, a decrease of 42.50%, the other chapters represented only 4% of revenue.

A. CONTRIBUTIONS OF MEMBER STATES

The contributions of Member States represent 92% of the total income forecasts in the 2024/2025 budget. This is why the achievements of CAFRAD's budget is intimately linked to the importance of recoveries to be realized in this budgetary heading.

The income realized in this heading during the financial year 2024/2025 globally amounts to 251 640,26 US\$, including 87 290,00 US\$ as contributions for the financial year 2024/2025.

Contribution arrears were realized in the amount of 164 350,26 US\$. Details of the sums received and the charges they served to cover are given in the table in Appendix I. Below is a list of Member States which have paid their contributions:

**Contribution payment for the 2024-2025 financial year
(Until June 15, 2025)**

Member States	Amount	Member States	Amount
Benin	30 240,00 \$US	Morocco	67 130,00 \$US
Burkina Faso	10 080,00 \$US	Mauritania	10 080,00 \$US
Cape Verde	10 080,00 \$US	Namibia	10 080,00 \$US
Madagascar	23 230,26 \$US	Togo	20 160,00 \$US
Mali	50 400,00 \$US	Tunisia	20 160,00 \$US

TOTAL : 251 640,00 \$US

Compared with the realizations in the previous financial year, which amounted to 438.218,00 US \$, income realized in this budgetary heading shows an increase of 186 577,74 US \$, i.e. 42,50%.

The number of Member States having paid their contributions was 10 against 7 during the previous financial year, i.e. the payment of 19 contributions including 3 annual contributions 2024/2025 (Benin, Cape Verde and Morocco) and 16 contributions as arrears.

It should be recalled that the government of Morocco had discharged in advance its contribution for the financial year 2024/2025 during the preceding financial year.

Regarding arrears of contributions, the remains to be recovered as of 15/06/2024 amounts to **US\$ 5 255 478,94** (Five Million Two Hundred Fifty Five Thousand Four Hundred Seventy Eight US Dollars and 94 Cts). Their collection rate during this financial year is only 3.40%, the achievements reached as of 15/06/2025 is US\$ 164.350,26 that's 12% of budget forecasts.

Eight Member States have been able to pay either part or all of their arrears, namely:

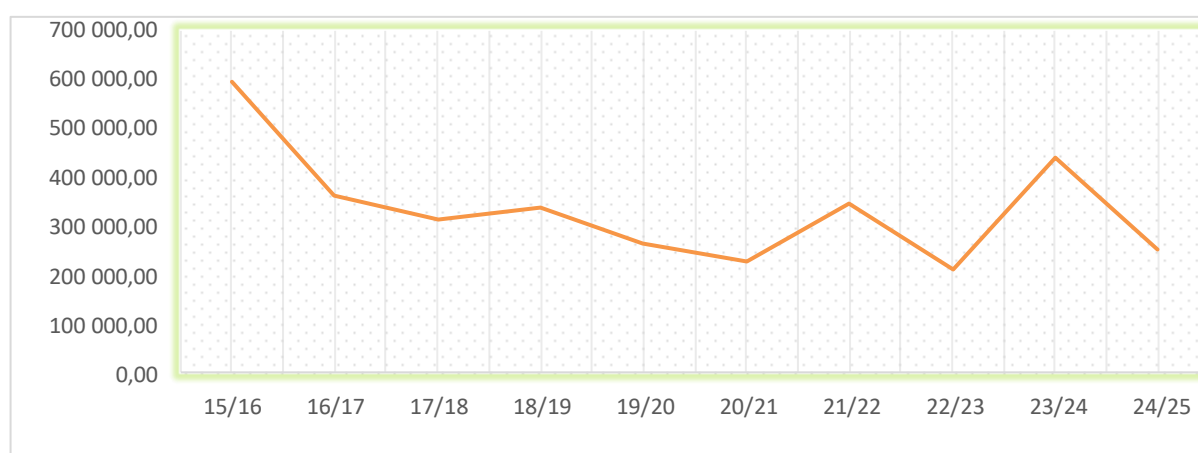
**Settlement of contribution arrears in 2024-2025
(Until June 15, 2025)**

Member States	Amount Paid	Number of years	Observations
Benin	20 160,00 \$US	2	2022-2023 // 2023-2024.
Burkina Faso	10 080,00 \$US	1	2023-2024.
Madagascar	23 230,26 \$US	3	2019-2020 (remainder) // 2022-2023 // 2023-2024.
Mali	50 400,00 \$US	5	2019-2020 // 2020-2021 // 2021-2022 // 2022-2023 & 2023-2024.
Mauritania	10 080,00 \$US	1	2023-2024.
Namibia	10 080,00 \$US	1	2023-2024.
Togo	20 160,00 \$US	2	2021-2022 & 2022-2023.
Tunisia	20 160,00 \$US	1	2023-2024.
Total :	164 350,26 \$US		

The development of the recovery of Member States' contributions during the last 10 financial years is as follows and is overall characterized by fluctuations from year to year, a remarkable increase after 2023/2024 (election year).

**Recovery of Member State contributions over the past 10 financial years
(In US dollars)**

Financial Year	Amount
2015-2016	593 555,00 \$US
2016-2017	363 438,95 \$US
2017-2018	314 382,33 \$US
2018-2019	337 872,00 \$US
2019-2020	262 749,00 \$US
2020-2021	227 622,74 \$US
2021-2022	345 853,69 \$US
2022-2023	211 508,00 \$US
2023-2024	438 218,00 \$US
2024-2025 (on 15/06/2025)	251 640,26 \$US



The table in Appendix II shows in details the development made by Member States over the same period.

The outstanding sum at 15th June 2025 amounts to 5 255 478,94 US\$ (Five Million Two Hundred Fifty Five Thousand Four Hundred Seventy Eight US Dollars and 94 Cts), compared to 4 837 709,20 US \$ on 30/06/2024, thus recording an increase of 417 769,74 US\$ compared to the previous financial year. The detail is given in Appendix III.

According to this Appendix, only 03 out of 36 Member States are up-to-date at 15th June 2025, 05 Member States are indebted for a single contribution, 1 State is indebted for two contributions and 06 Member States have not paid any contribution since the financial year 2008/2009. We therefore invite Member States to honor their commitments vis-à-vis CAFRAD to enable it to properly fulfill its missions.

B. INCOME FROM CAFRAD'S ACTIVITIES

This is mainly an income proceeding from the sale of: “African Administrative Studies” (*Cahiers*) and “Studies and Documents”.

The realizations recorded at 15th June 2025 amount to 79,92 US\$, i.e. 5% of the budgetary forecasts, apart from the copies distributed free of charge to Member States, ENA/IPA, few non-Member States and some international and regional organizations.

The delay in publishing the African Administrative Studies is at the origin of the decline in incomes stated in this budgetary heading.

The development of the income realized in this budgetary heading over the past 10 financial years, is characterized by fluctuations with an decrease tendency;

2015/2016	.....	332,77 \$US
2016/2017	.....	150,00 \$US
2017/2018	.....	150,00 \$US
2018/2019	.....	75,00 \$US
2019/2020	.....	324,07 \$US
2020/2021	.....	550,00 \$US
2021/2022	.....	50,00 \$US
2022/2023	.....	300,00 \$US
2023/2024	.....	97,00 \$US
2024/2025 (at 15-06-2025)	.....	79,92 \$US

C. INCOME FROM CAFRAD'S PROPERTIES

The income stated in this title proceeds from the sole hiring out of the OFFSET Machine, i.e. 6.429,28 US\$. As to interpretation equipment, which has become decrepit, it ceased to contribute to income generation from this heading due to competition in the market. The difference compared with the preceding financial year is due to the exchange rate of 1US\$ = 10.11 DH applied to the annual hiring amount fixed at 65,000.00 DH as against an exchange rate of 1US\$ = 10.40 DH for the previous financial year.

CAFRAD no longer collects revenue from this chapter, as the hirer of the OFFSET Machine no longer meets its commitments, i.e. printing leaflets and issues of "African Administrative Studies" (Cahiers Africains) as a compensation for the hiring price of the said machine which, according to the hirer, is no longer operational. The recovery of accumulated debt of the hirer vis-à-vis CAFRAD, because of the continued billing of rental product, may not lead.

D. SERVICES RENDERED:

The budgeted forecast of US\$45,000.00 for this chapter was only met to the tune of US\$98.91.

The achievements of this chapter depend on the number of paid seminars carried out during each fiscal year and the number of participants. However, due to CAFRAD's financial difficulties, CAFRAD's scientific activities were conducted online and in-person, but without fees, in order to increase CAFRAD's visibility.

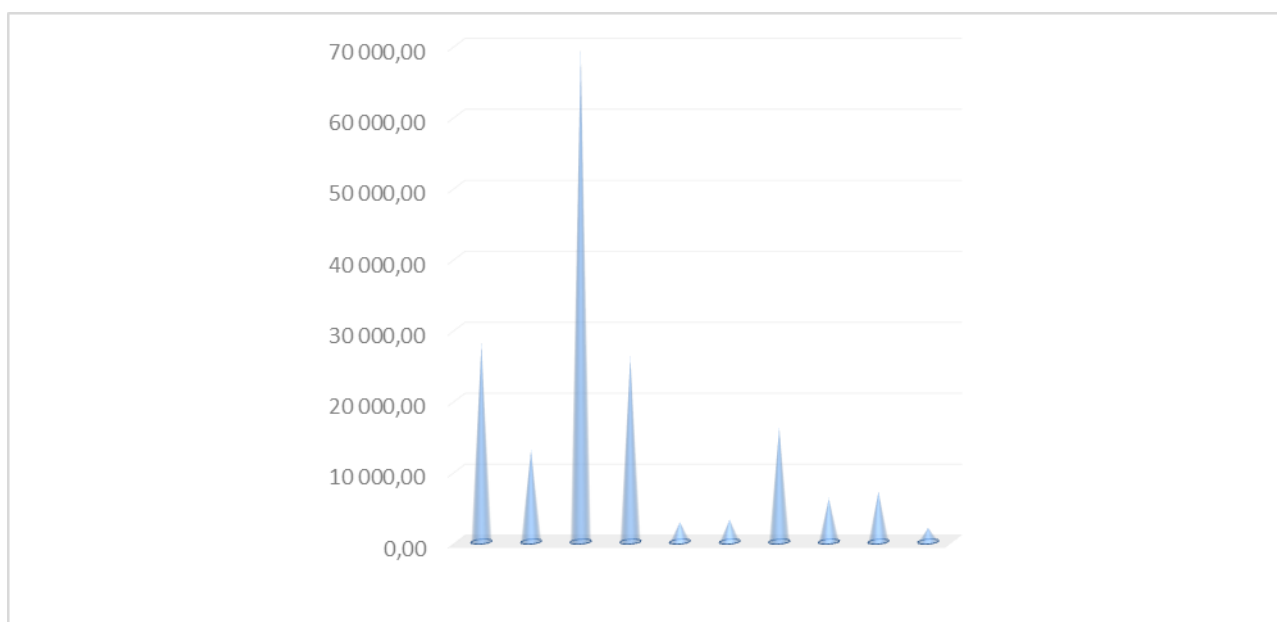
E. VARIOUS INCOMES:

These are foreign exchange gains recorded during the financial year. The income realized in this heading amounts to à 1 994.04,00 \$, i.e. 4% of the budgetary forecasts, representing a decline compared to the previous financial year, i.e. 73%. Details of these realizations are provided in the table Appendix I.

The development of the income realized in this budgetary heading over the past 10 financial years, is shown in the table below.

Development of various incomes between 2015/16 and 2024/25 (at 15/06/2025) (In \$US)

Financial Year	Amount Stated	Variation Rate
2015/2016	28 033,44 \$US	- 47 %
2016/2017	13 020,20 \$US	- 54 %
2017/2018	69 264,72 \$US	432 %
2018/2019	26 089,08 \$US	- 60 %
2019/2020	2 764,73 \$US	- 89 %
2020/2021	3 096,59 \$US	10 %
2021/2022	16 104,61 \$US	520 %
2022/2023	6 106,12 \$US	- 62 %
2023/2024	7 095,12 \$US	16 %
2024/2025	1 944,04 \$US	- 73 %

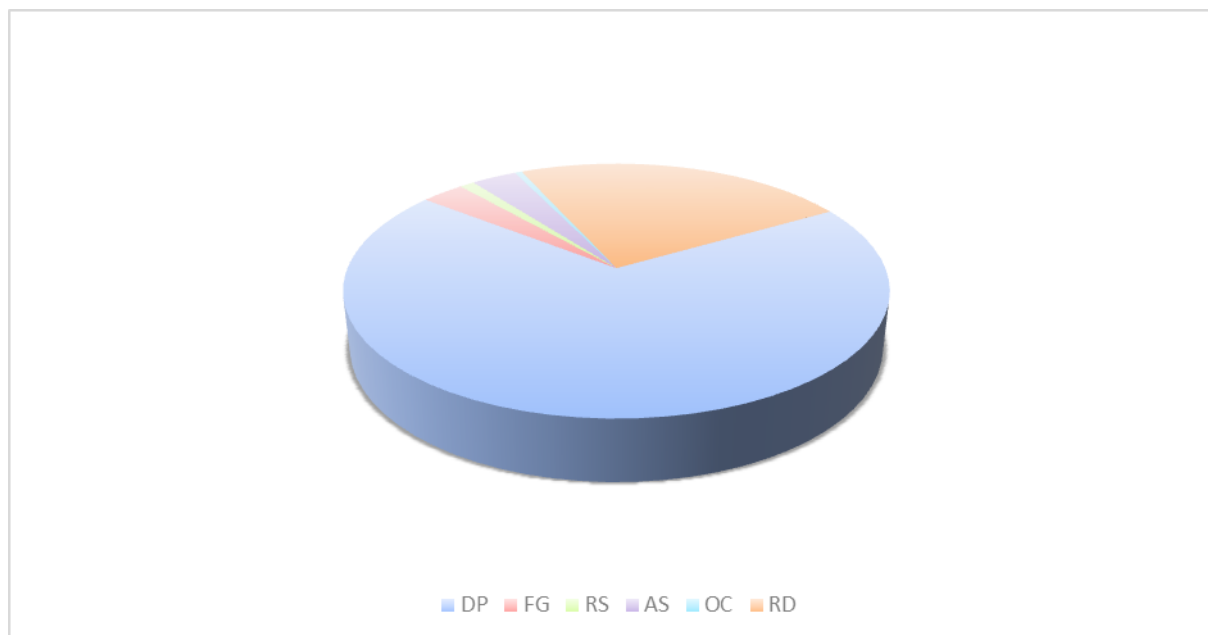


II. EXPENDITURE

Expenditure forecasts for the financial year 2024/2025 globally amounts to 1.307.213,00 US\$. Stated expenditure until 15th June 2025, amounting to 416 655,34 \$, i.e. 32% of budgetary forecasts, are detailed by headings as follows:

	Realizations	Forecasts	%
- Personnel costs (PC)	287 030.31 \$US	566 490,00 \$US	50,66
- Overheads (OV)	12 506,84 \$US	82 880,00 \$US	15,09
- Statutory meetings (SM)	4 325,52 \$US	13 843,00 \$US	31,24
- Scientific activities	13 218,52 \$US	124.000,00 \$US	10,66
- (SA) Operations in capital (OC)	2 089,02 \$US	20.000,00 \$US	10,44
- Settlement of debts (SD)	97 485.13 \$US	500.000,00 \$US	19,49
Total :	416 655,34 \$US	1 307 213,00 \$US	32 %

Expenditure realizations (2024/25) ***(At 15th June 2025)***



The share of personnel expenditure represents 68.89% of the total realized; That of debt settlement 23.40%, for Scientific Activities 3.17%, overheads 3%, statutory meetings 1.04% and capital operations less than 1% (0.5%).

Details of realizations by budgetary headings are given in the table in Appendix IV. Expenditures incurred until 15th June 2025 were paid up to 209 156,11 US\$, that's 50,20%.

Payments of arrear debts is only done in the order of 97 485,13 US\$ on credits of 500.000,00US\$ opened to the budget.

The development of expenditure realizations over the last 10 financial years is given in the table in Appendix IV bis.

A. PERSONNEL COSTS

Expenditure forecasts in this heading, fixed at 566 490,00 US\$, has been realized at 50,66%.

Expenditure stated in this heading until 15th June 2025 amounts to 287 030,31 \$US US\$, as against 287 030,31US\$ in the last financial year. The salary item accounts for 72.18%, that of indemnities and allowances for 12.27% and social charges 4,60%. While expenses relating to missions' costs of the staff center represent 10,95%.

It should be noted in this chapter that a large part of the expenditure amounting to US\$ 202 514,09, i.e., 70,55% of the expenditure incurred has not yet been paid.

These are mainly monthly salaries which have been delayed by **a cumulative 12 months** due to the unavailability or insufficient funds. We therefore invite Member States to honor their commitments vis-à-vis CAFRAD to enable it to properly fulfill its missions.

B. OVERHEADS

The credit forecasts in the 2024/2025 budget amount to 82.880,00 US\$, i.e. 6,33% of the total forecasts of the budget.

Stated expenditures in this heading, amounting to 12 506,84 US\$, were paid up to 7 521,70 \$US, that is 60%. consultant fees account for 27.68%, IT and office supplies costs for 19.26%, printing and publication costs for 17.89%, telecommunications and postage costs for 14.30%, subscriptions and documentation costs for 12.18%, and development and maintenance costs for 8.43%.

Sum of expenditures represented in terms of this chapter show an important decrease of 71% in comparison to previous financial year because of the applied austerity policy. Development of expenditures in this chapter during the last 10 financial years is provided in the Appendix IV bis.

C. STATUTORY MEETINGS

The budget forecasts for this chapter, which are set at US\$13.843,00, were used up to US\$4.325,52 to cover the costs incurred during the 59th Session of the Governing Board held on July 9, 2024 in Rabat (Morocco).

D. SCIENTIFIC ACTIVITIES

The appropriations provided for in the 2023/2024 budget amount to US\$117 000,00, that's 10% of the total budget forecast.

Based on budget forecasts of around US\$124.000,00, the expenditures recorded up to June 15, 2025 are around US\$13.218,52, that is 10,66% of the total budget forecasts due to the insufficiency of the Center's own financial resources and the lack of external funding. The expenditures thus recorded are the result of the implementation of the following scientific activities:

The Round Table: The Renovated CAFRAD, Africa's Driving Force for the Global, Digital, Ecological, and Intelligent Transformation of Public Administrations (February 27, 2025 – CAFRAD Headquarters, Rabat)	12 489,00\$US
The CAFRAD Pan-African Diplomatic Conference (May 15, 2025 – CAFRAD Headquarters, Rabat)	729,52 \$US

TOTAL

13 218,52 \$US

It should be noted that this is the first time CAFRAD has organized in-person conferences since the 2019-2020 fiscal year.

Due to financial difficulties during this fiscal year, CAFRAD was unable to organize more than two in-person conferences. Furthermore, the center organized free webinars during this fiscal year.

Theme	Date
The renewed CAFRAD, listening to member states to meet their needs for excellent continuing education: what vision for the new Director General of CAFRAD?	31 October 2024
Public finance reform as a lever for state modernization	12 December 2024
Behavioral sciences and their impact on public policy	13 March 2025
Digital governance for sustainable development	3 April 2025

E. SETTLEMENT OF DEBTS

The budgetary forecasts of this section amounting to 500.000,00 US\$ resulted in expenditures in the order of 97 485,13 US\$, that's 19,49 % of the forecasts, in settlement of debts recorded during the previous financial year 2023/2024.

It should be noted in this chapter that all of the expenses incurred were intended for the payment of salaries accumulated since the previous financial year.

The Centre's cash flow difficulties have not allowed it to settle all the debts entered in the budget.

F. OPERATIONS IN CAPITAL

The credits forecast in the budget amounting to 20,000.00 US\$, that's 10,44% of the overall budget, gave rise to expenditure in the order of 2 089,02 US\$.

The operations carried out in this respect relate mainly to the purchase of :

1 Color Printer:	\$237.39 USD
3 Laptops:	<u>\$1,851.63 USD</u>
	\$2,089.02 USD

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