

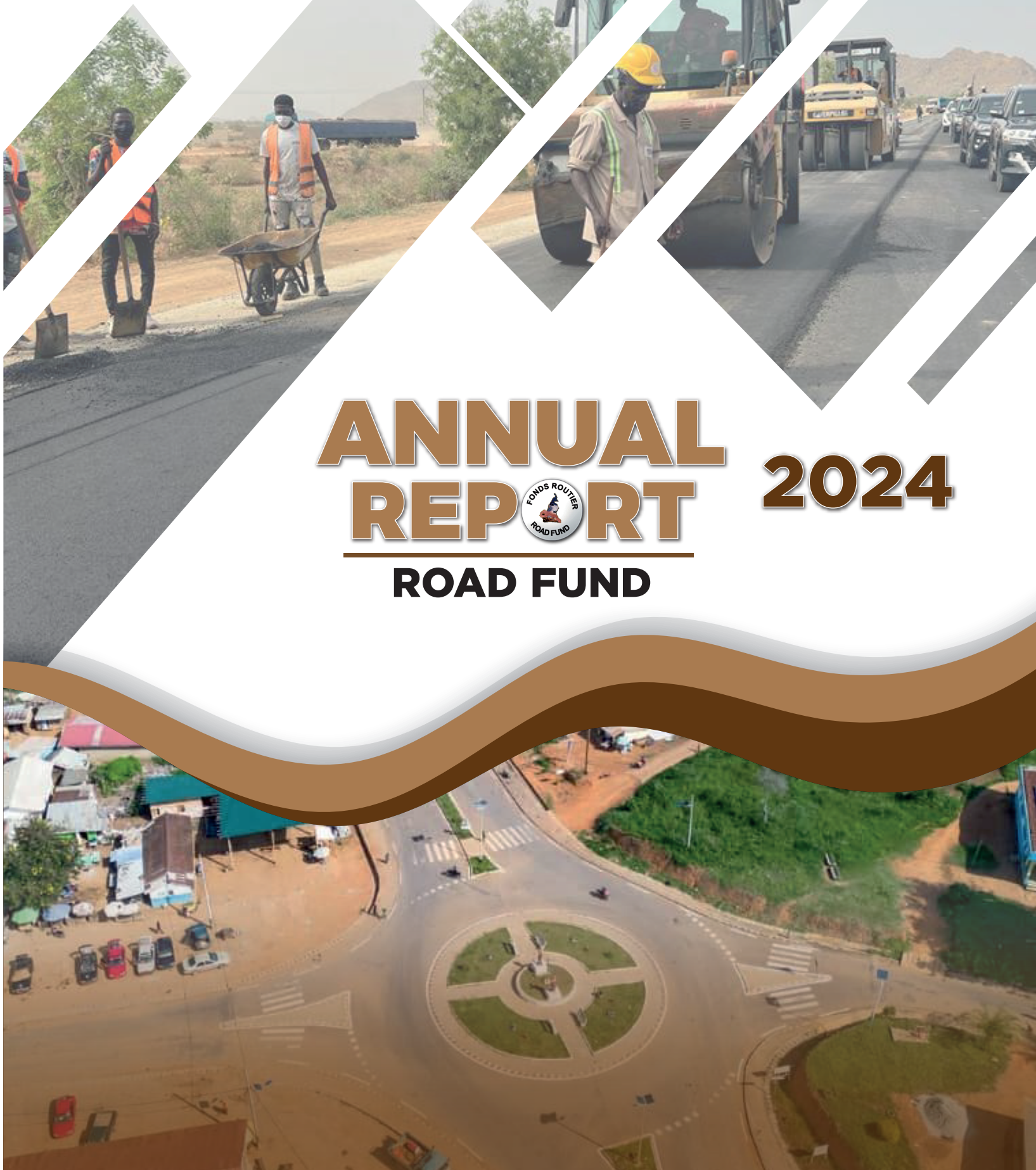
REPUBLIQUE DU CAMEROUN
Paix - Travail - Patrie
FONDS ROUTIER
(E.P.A)



REPUBLIC OF CAMEROON
Peace - Work - Fatherland
ROAD FUND
(P.A.C)

ANNUAL REPORT 2024

ROAD FUND





H.E. Paul BIYA

President of the Republic of Cameroon

I have instructed the reorganization of the Road Fund, with a view to enhancing its capacity to mobilize the funding required for road construction, rehabilitation and maintenance projects.

Excerpt from the Head of State's 2025 New Year message to the Nation.





Joseph DION NGUTE
Prime Minister, Head of the Government



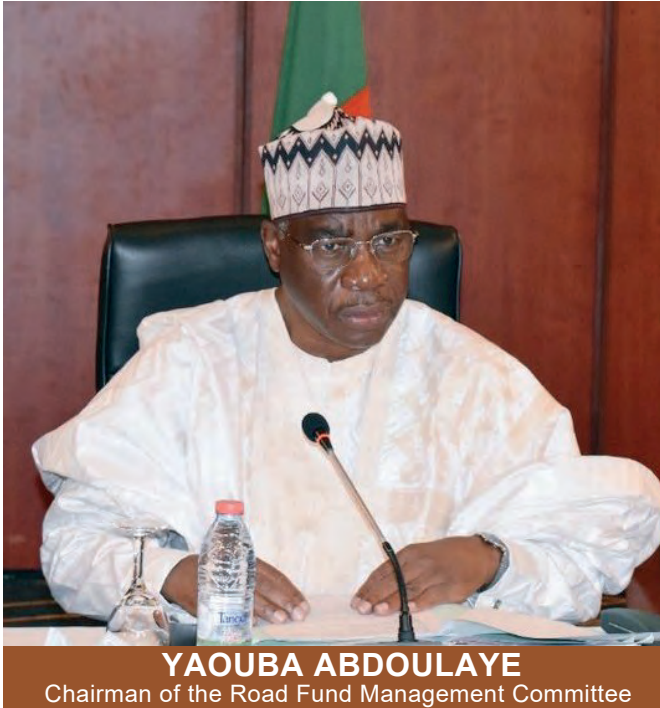
Emmanuel NGANOU DJOUMESSI
Minister of Public Works



Louis Paul MOTAZE
Minister of Finance



FOREWORD



YAOUBA ABDOULAYE
Chairman of the Road Fund Management Committee

The year 2024 was particularly hectic for the Road Fund, with respect to meeting the challenges set out in its 2023-2025 strategic development plan and fulfilling its mission as a road maintenance financing institution. Thanks to a suitable strategy adopted, the commitment rate of road maintenance programme for the 2024 financial year stood at 90.80% as at 31 December 2024, against 86.18% in 2023. This rate is up by 4.62% compared to the previous year. The increase mainly results from (i) the Road Fund's sustained collaboration with authorising ministries; (ii) its permanent support to Regional and Local Authorities for a proper mastering of its procedures; (iii) continued implementation of dematerialising procedures, which has significantly reduced applications' processing time.

With regard to Regional and Local Authorities, in 2024, a sum of 19.451 billion CFA francs was transferred to councils. This allocation is far beyond the minimum regulatory threshold, set at 25% of the Road Fund's resources, that is 12,500 billion CFA francs. In addition, the Fund continued to build the capacity of mayors for a proper master of its financing procedures and therefore limit the number of rejected contracts and invoices. These initiatives are ample proof that the Road Fund is determined to contribute to improving the effectiveness of road maintenance projects at local level, with a view to progressively opening up rural areas and optimising the movement of people and goods, in line with government guidelines.

In addition, during the year 2024, the Management Committee continued to carry out site

visits, aimed at contributing to the efficient use of the resources allocated. In this light, more than 98 projects were visited, including 35 in the Northern Network, 30 in the Southern Network and 33 in the Western Network. After the visits, a number of general observations were made concerning in particular the poor quality of works executed, sluggish mobilisation of companies on the field, failure to meet contractual time frames, non-payment of invoices and abandonment of works by certain companies. Subsequent recommendations were therefore made to the various stakeholders.

In a different move, the momentum triggered by the Fund, through its road maintenance financing and management model, had an impact beyond our borders. During the year 2024, the Fund welcomed delegations from the road maintenance funds of the Central African Republic and Gabon, on 9 August and 21 and 22 November 2024 respectively. These benchmarking visits, which fall in line with the dynamics of cooperation and experience-sharing between member organisations of the African Road Maintenance Funds Association (ARMFA), enabled the delegations to learn from the Cameroonian model, regarding the management of road maintenance projects in general and dematerialisation of invoice processing procedures in particular.

Though many actions were undertaken, a number of challenges are still to be met in order to enable the Road Fund to strategically position itself as a road maintenance financing body in Cameroon. These include: (i) stepping up efforts to transform the Road Fund into a second-generation institution; (ii) continuing the process of modernising its administration by putting in place effective governance mechanisms; (iii) improving its brand image and human capital. It is in this light that during his address to the Nation on 31 December 2024, the Head of State pointed out the constraints facing road infrastructure maintenance and instructed the reorganisation of the Road Fund, with the aim of increasing its capacity to mobilise the financing needed to carry out road construction, rehabilitation and maintenance projects.

This report highlights the actions carried out in 2024 by the Road Fund as part of its missions, in particular the financing of road maintenance and payment of services provided by companies. It also sets out the challenges facing the Fund and prospects, with a view to ensuring the sustainability of the resources allocated to road maintenance works and optimising its performance.

STATEMENT BY THE ADMINISTRATOR



Aubin ESSAIE MOUSSA
Administrator of the Road Fund

In accordance with its statutory missions, and with a view to meeting its set objectives for the year 2024, the Road Fund continued to implement its 2023-2025 strategic development plan. The Fund's activity can be assessed through three main actions: increasing the resources allocated to road maintenance, optimising the use of the resources mobilised, and improving governance and working conditions.

With regard to increasing the resources allocated to road maintenance, the Fund's administration is constantly considering strategies aimed at increasing resources. It is in this light that a study was carried out on the performance of the system for collecting and transferring resources from road tolls at the "Maintenance" Window, with the technical support of the National Institute of Statistics (INS). This study, whose findings were presented in 2024, reveals losses in toll revenue over the 2018 and 2023 period. For instance, actual revenue for 2022 was 8.725 billion CFA francs compared with an estimate of 12.052 billion CFA francs, reflecting a loss of 3.326 billion CFA francs. For 2023, the total loss is estimated at 3,430 billion CFA francs. This means that around 28% of potential revenue is not collected and transferred to the right quarters. Many loopholes account for the loss of expected income, including the manual collection system, the outdated system for controlling and monitoring the revenue collected, the existence of bypasses that enable users to avoid paying tolls, influence peddling, corruption, and production and sale of fake tickets.

In order to remedy the situation and improve the performance of the system for collecting and transferring toll revenue, a number of recommendations have been made: (i) enabling a gradual automation of all toll gates, starting with the ones having high revenue potential, (ii) impro-

ving the regulatory framework to enable coercive action to be taken against fraudulent toll collectors, (iii) installing an automatic counting system for vehicles passing through manual toll collection system and (iv) institutionalising unannounced checks at toll gates. If implemented, these measures should increase secured revenue collection to 97.47%.

As concerns optimising the use of the resources mobilised, it should be noted that the level of budgetary commitment for this action is slightly up compared to last year. It has increased from 91.86% in 2023 to 95.57% in 2024. This increase results from an improved execution of certain key activities, in particular proving support to authorising officers in preparing and executing programmes, organising capacity-building workshops for Regional and Local Authorities and site visits by the Road Fund Management Committee.

As regards governance and the improvement of working conditions, the Fund's administration, over the year, focused on building the capacity of its staff in order to improve its performance. In this regard, four (4) cross-functional training courses were given in 2024 in the areas of (i) administrative writing, (ii) public procurement, (iii) management control and (iv) employment law. As for material resources, it saw a slight decrease over the year. It moved from 86.51% in 2023 down to 81.59% in 2024. This decrease is caused by failure to use appropriations within commitment authorisations, earmarked for the acquisition of the Road Fund's headquarters building. It should be noted that the procurement plan was also properly implemented. The planned contracts were evaluated by the structures responsible for managing public procurement. Lastly, activities related to strategic management, including those carried out by the Management Committee and those executed as part of the Fund's international representation, were 88.02% implemented.

As concerns challenges and prospects, the Road Fund is facing a string of challenges related to the financing of road maintenance. These include the ever-increasing number of roads to be maintained, in contrast to the limited resources made available for the purpose; optimising the system for collecting and transferring the resources destined for the Fund; and designing and implementing high-performance management tools, with a view to improving the effectiveness, efficiency and transparency of operations carried out by the institution.

LIST OF ABBREVIATIONS & ACRONYMS

ARMFA	: African Road Maintenance Funds Association
PCRA	: Public Contracts Regulatory Agency
TAFa	: Technical Accounting and Financial Auditing
BEAC	: Bank of Central African States
TCF	: Technical Consulting Firms
BPW	: Building and Public Works
BVMAC	: Central African Stock Exchange
C2D	: Debt Relief and Development Contract
SAB	: Start-up Advance Bond
AFCON	: African Cup of Nations
EA	: Earmarked Account
PB	: Performance Bond
CCAP	: Special Administrative Clauses
BFDC	: Budgetary and Financial Disciplinary Council
CEMAC	: Central African Economic and Monetary Community
CFA	: African Financial Community
SFC	: Specialised Financial Control
GTC	: General Tax Code
MACO	: Management Committee
REBO	: Retention Bond
APIMC	: Authorising Officers' Programme Implementation Monitoring Committee
RLAs	: Regional and Local Authorities
DUC	: Douala Urban Council
YUC	: Yaounde Urban Council
GESP	: Growth and Employment Strategy Paper
DSX	: Douala Stock Exchange
STC	: Studies and Technical Controls
PNM	: Priority Network Maintenance
RRM	: Rural Roads Maintenance
URM	: Urban Road Network Maintenance
RMF	: Road Maintenance Fund
RFO	: Road Fund Operation
IMF	: International Monetary Fund
RF	: Road Fund
HIMO	: Labour-Intensive Method
MDRI	: Multilateral Debt Relief Initiative
Kfw	: KreditAnstalt Für Wiederaufbau
MINFI	: Ministry of Finance
MINH DU	: Ministry of Housing and Urban Development
MINT	: Ministry of Transport
MINTP	: Ministry of Public Works
MoU	: Memorandum of Understanding
ICT:	: Information and Communications Technology
RMP	: Road Master Plan
PPRD	: Presidential plan for the Reconstruction and Development of the North West and South West Regions
PERFED	: Road Maintenance Programme of the European Development Fund
PGT	: Central Treasury Pay Office
PLANUT	: Three-Year Emergency Plan for the Acceleration of Economic Growth
SMEs	: Small and Medium-sized Enterprises
UNDP	: United Nations Development Programme
PPP	: Public-Private Partnership
RAP	: Road Assets Protection
HIP	: Heavily Indebted Poor Country
SDP	: Strategic Development Plan
RS	: Road Safety
RRSP	: Road Revenue Securing Programme
NR	: National Road
RUR	: Road User Royalties
SCDP	: Cameroon Petroleum Depot Company
IMS	: Integrated Management System
SONARA	: National Oil Refinery
STADE-C2D	: Technical Support Secretariat Dedicated to the Execution of the C2D
AT	: Axle Tax
STPP	: Special Tax on Petroleum Products
UATP	: African Association of Public Transport
IRF	: International road federation
AGM	: Annual General Assembly Meeting

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I GENERAL CONTEXT



Treatment of deteriorated lanes
with bituminous concrete

A- INTERNATIONAL AND NATIONAL CONTEXT

During the year 2025, the global economic recovery is expected to be consolidated, although there are still uncertainties. The repercussions of the pandemic and geopolitical tensions will still take a toll on economic dynamics, but not as hard as in 2024. According to forecasts by the International Monetary Fund (IMF), global growth should be slightly higher than in the previous year, underpinned by a stronger recovery in most regions.

In advanced countries, according to United Nations prospects, global economic growth should reach 2.8% in 2025, slightly higher than in 2024. This growth is enabled by an easing of monetary policy and a fall in inflation. However, ongoing geopolitical tensions, particularly in Ukraine and the Middle East, are still risk factors, as well as trade tensions between the European Union, China and the United States. These threats could slow growth in the advanced economies.

In sub-Saharan Africa, growth is expected to be up by 4.1% in 2025 and 4.3% in 2026, enabled by falling inflation and easier financial conditions. However, the region is still faced with major challenges, including frequent climatic shocks, persistent conflicts (Democratic Republic of Congo, Sudan, etc.) and growing debt, which are likely to infringe growth prospects.

In the CEMAC zone, there are still uncertainties with respect to 2025 economic outlook. Growth is set to remain at a level close to that of 2024, while inflation is expected to gradually drop to 7%. These forecasts point to the need for the CEMAC countries to continue their efforts towards diversifying their economies and strengthening their resilience in the face of external shocks.

At the national level, Cameroon economy is expected to grow by 4.4% in 2025, compared with 3.9% in 2024. This growth will be driven by a number of factors, including the recovery in global economic activity, increased oil and gas production, accelerated investment in infrastructure and the implementation of key structural reforms.

Inflation, meanwhile, should continue its drop to reach 4% in 2025, from 7% in 2024 and 7.4% in 2023. This trend is mainly the result of a tighter monetary policy and the stabilisation of raw material prices.

Furthermore, the current account deficit should drop from 3.3% of GDP in 2024 to 2.5% in 2025, thanks to a reduction in imports, an increase in exports and trade improvement.

From sector and policy perspectives, the following trends, among other things, would be identified:

- **As far as infrastructure is concerned**, optimising costs, maintaining and building infrastructure will remain government priorities. The Road Fund will play a key role in the maintenance and expansion of the national road network;
- **Regarding rural development**, initiatives to increase agricultural production will be stepped up through economic incentives and targeted investment;
- **In the industrial sector**, the government will focus on local processing of raw materials in order to increase the share of manufacturing added value in GDP;
- **As regards human capital development**, improving access to and the quality of education and vocational training will be paid special attention, to enhance the employability and skills of the workforce;
- **Concerning governance and decentralisation**, modernising the institutional framework, improving the business climate and optimising public spending will be at the heart of the reforms. Accelerating the decentralisation process and reforming the public procurement system will also be major areas of focus;

- **With respect to social protection**, targeted measures will be implemented to reduce people's vulnerability, in particular by improving access to health services and social assistance;
- **Concerning the environment**, efforts will continue in the areas of energy transition and sustainable management of natural resources, with particular emphasis on combating deforestation and adapting to climate change;
- **In the political domain**, 2025 will be a year of major political challenges, especially the presidential election scheduled for October. In this regard, public authorities extended in 2024 the terms of office of members of parliament and mayors, in order to allocate enough resources and enable an adequate holding of each election, rather than spreading efforts over several elections at the same time.

Changes in public finances and the State's budgetary policy for the year 2025 will be marked by:

- **Revenue mobilisation**: the Government will continue its efforts to increase non-oil revenue by improving tax collection through the digitisation and dematerialisation of procedures;
- **Targeting public spending**: the allocation of resources will be optimised to ensure effective investment, with particular emphasis on strate-

gic infrastructure;

- **Careful fiscal policy**: in collaboration with the IMF, the State will pursue rigorous fiscal management in order to promote sustainable and balanced growth;
- **Stabilisation of public debt**: debt should stabilise at around 50% of GDP. Particular attention will be paid to debt sustainability and the mobilisation of concessional financing to limit the risk of over-indebtedness.

It should however be pointed out that the economic environment is still preyed to a number of risks, linked in particular to trends in the international economy context, security issues in some regions of the country and resources on the financial market. Strict management of public spending will be essential to avoid budget imbalances. Continuing with structural reforms and speeding up the decentralisation process will be key to ensuring inclusive and sustainable growth.

For the Road Fund, the financial 2025 could mark a significant step forward with the signing and entry into force of implementing instru-

ments for Law No. 2022/007 on the protection of the national roads asset. This reform will enable the Road Fund to collect some of its resources directly, a financial autonomy that will strengthen its capacity to carry out its activities.

Thanks to the new legal framework and the strategy put in place, the Road Fund should play a key role in developing infrastructure and strengthening Cameroon's economy. However, increased vigilance and efficient management of resources will be required to meet the challenges and potential risks.



Aerial view of part of an interchange on the Yaounde-Douala motorway.

B- LEGAL AND REGULATORY FRAMEWORK

In his address to the Nation on 31 December 2024, the President of the Republic noted that the state of Cameroon's road network was increasingly deteriorating, despite the efforts made and resources allocated by public authorities for its rehabilitation and expansion. The Head of State identified a number of causes of this deterioration, including insufficient funding, the impact of climatic change and governance issues.

To address the situation, the Head of State instructed "the reorganisation of the Road Fund, with a view to enhancing its capacity to mobilise the funding required for road construction, rehabilitation and maintenance projects". This instruction complies with the provisions of Law No. 2022/007 on the protection of the national roads asset, which

was promulgated on 27 April 2022, thus repealing a number of provisions of the previous Law No. 96/07 of 8 April 1996 and its amendments. This new law is a response to the need to remedy the limitations of the previous law, as shown by the serious deterioration of road infrastructure, the impact of rainfall, lack of civil spirit on the part of road users, increased traffic, inefficient road maintenance services and insufficient funding.

The law of April 2022 on the protection of the national roads asset brought in a number of major innovations, including the reorganisation of the Road Fund as instructed by the Head of State. It strengthens the institution's role in road maintenance by placing it at the heart of financing the protection of the roads asset. Article 31(1) of this law extends the Road Fund's remit to include mobilising and collecting the resources needed to finance study, compensation, investment and maintenance programmes for road and motorway projects. This reform, which is in line with the instruction of the Head of State, aims, among other things, to increase the Fund's financial autonomy, in particular by lifting the ceiling on its resources and transforming it into a second-generation fund, with a view to meeting the ever-increasing need for road maintenance.

In addition, the new law provided for new intervention windows to strengthen the Fund's action. According to Article 31(2), the Road Fund fulfils its duties through three intervention windows: (i) the "Maintenance" Window, (ii) the "Studies and Investment" Window, (iii) and the "Compensation" Window. The creation of new windows, dedicated to studies and compensation, will help mature road infrastructure projects and enable their execution within required time frames, through the mobilisation of competent companies. The "Investment" Window, for its part, will make it possible to extend the asphalted road network by building new roads or rehabilitating existing ones, using internal resources. The law also provides that other windows may be created, as necessary, by decree of the Prime Minister.

In addition, the reform of the Fund should have repercussions beyond the redefinition of its missions, which it will carry out within the framework of its three (3) windows. This will lead to an increase in staff numbers, which is the subject of an ongoing plea. It will also lead to the decentralisation of the Fund's services in order to strengthen local support and improve interaction with the various stakeholders throughout the country.

The Road Fund now has nine (9) funding sources, defined in Article 32(1) of Law No. 2022/007 of 27 April 2022 on the protection of the national roads asset.

One of these sources, the special tax on petroleum products, will become a contribution in its own, albeit granted in the form of a quota. However, the axle tax has been abolished. The fines collected are also paid into the Fund in the form of a share, the rate of which is set by law.

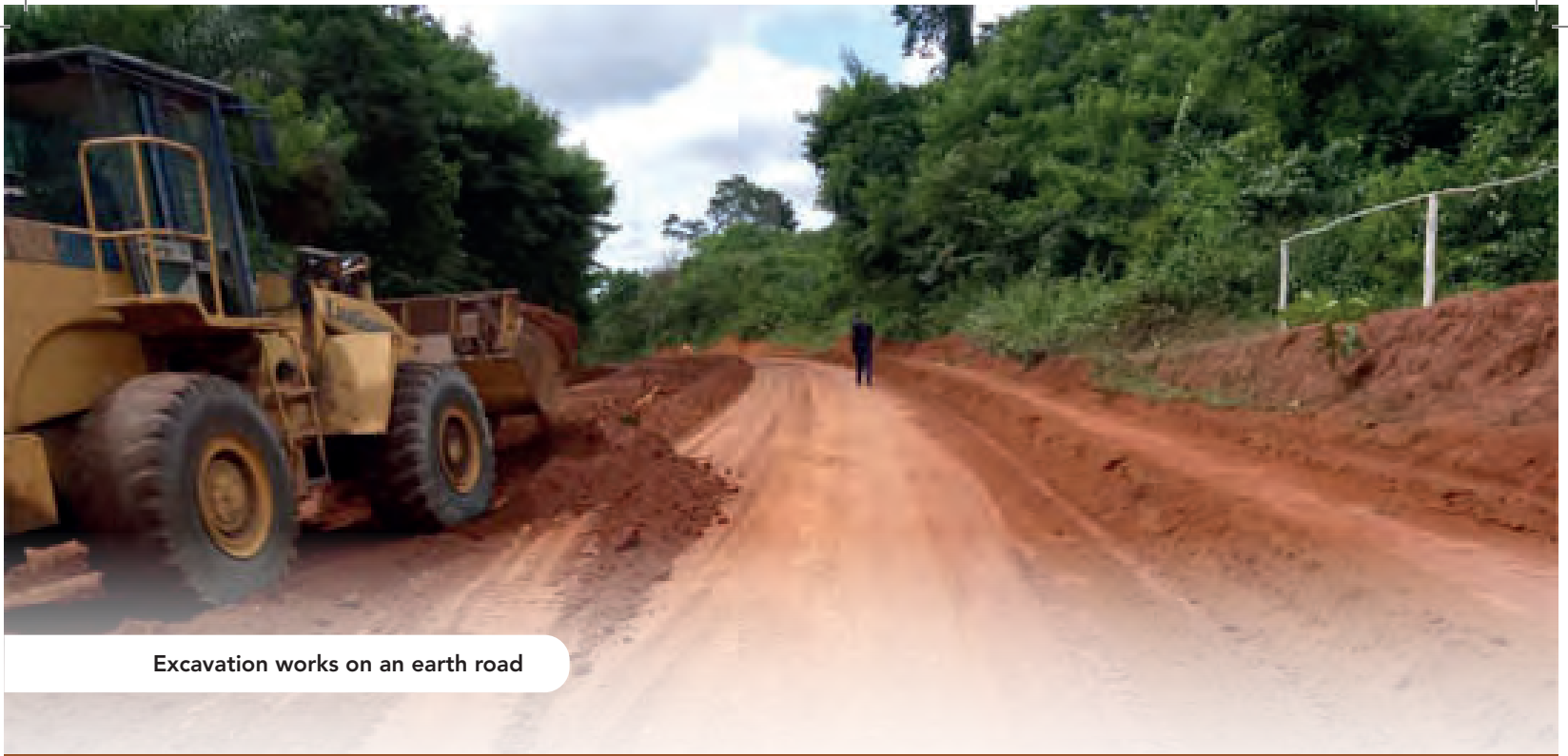
In addition, the ceiling will be lifted on funds from various sources directly linked to road use, offering greater financial flexibility. Furthermore, the Fund will benefit from returns on investment made in banks or operations deemed profitable, paving the way to new opportunities on the financial market.

With regard to the accounting of the Fund's resources, Article (32) (2) states that the Ministry of Finance shall be responsible for such operation. This operation is carried out at the time of collection for the sole purpose of centralising financial information on State revenues. This legal

provision has given the Fund full authority with respect to mobilising and collecting its resources. However, the resources allocated still pass through the Treasury before being transferred to the Fund's account found at the Central Bank.



Highly-deteriorated earth road



Excavation works on an earth road

C- REMINDER OF MISSIONS AND RESOURCES

Cognisant of the deteriorating state of the national road network and related economic impacts, the President of the Republic has promulgated Law No. 2022/007 of 27 April 2022 on the protection of the national roads asset, thereby repealing the provisions of Law No. 96/07 of 8 April 1996 and its subsequent amendments.

Unlike previous laws on the protection of the national roads asset, which restricted the Fund's remit to funding and paying for road maintenance services, and subsequently to rehabilitating and developing roads, this new law has broadened the Fund's remit, which will no longer be limited solely to the financing of road maintenance programmes. This Road Fund will also carry out the following operations:

- mobilising and collecting the resources needed to finance study, compensation, investment and maintenance programmes for road and motorway projects;
- financing programmes to protect the national roads asset, prevent accident and ensure safety, maintain, rehabilitate and develop roads and motorways not under concession;
- paying for services and works eligible for this financing mechanism;

In addition, this law reformed the status of the Fund by creating therein a third window. From now on, its missions will be carried out through three intervention windows:

- "Maintenance" Window;
- "Studies and Investment" Window;
- "Compensation" Window.

Furthermore, the law also provides for the

opening of new financing windows with a view to restructuring the Fund, increasing its capacity to mobilise financing and, above all, further extending its missions.

It also redefined the basis of the Fund's resources, abolishing the axle tax and removing the ceiling on funds from various sources directly related to road use. To this end, Article 32(1) provides that the resources of the Fund shall consist of the following:

- road user royalties;
- share from fines defined by this law;
- donations and subsidies;
- funds from various sources directly related to road use;
- share from the special tax on petroleum products;
- revenues from transit tax;
- budgets of ministries;
- road toll or, in the case of a toll concession, concession fees;
- profits from funds invested in banks or operations deemed profitable for the Fund.

Although with the new law there are prospects of a well maintained road network thanks to adequate resources, its implementation is conditioned by the signature and publication of its implementing instruments.



A session of the Management Committee

D- MANAGING BODIES

Created as part of Law No. 96/07 of 8 April 1996 on the protection of the national roads asset, amended and supplemented by Law No. 2004/021 of 21 July 2004, the Road Fund is a special Public Administrative Establishment. It is managed by two (2) bodies: the Management Committee and the Administrator.

1- The Management Committee

The Management Committee, as the deliberative body, handles all matters relating to the organisation and functioning of the Road Fund. Its missions are set out in Article 13 of Decree No. 2005/239 of 24 June 2005. Decree No. 2012/173 of 29 March 2012 to amend and supplement certain provisions of Decree No. 2015/239 of 24 June 2005 specifies the composition of the Management Committee and the term of office of its members.

Furthermore, with Decree No. 2019/320 of 19 June 2019 specifying the terms and conditions for the application of some provisions of Laws 2017/010 and 2017/011 of 12 July 2017 on the general status of public establishments and public enterprises, the Management Committee may create committees and commissions from among its members that express opinions and make recommendations only. The Management Committee comprises eleven (11) members, including five (5) representatives of the State, one representative of Regional and Local Authorities and five (5) representatives of road users. These include:

Representatives of the State:

- a representative of the Presidency of the Republic;
- a representative of the Prime Minister's Office;
- a representative of the Ministry of Finance;
- a representative of the Ministry of Public Works;
- a representative of the Ministry of Transport;

A representative of Regional of Local Authorities Representatives of road users:

- a representative of Cameroon Employers' Organisation;
- a representative of Cameroon Industrialists Trade Union;
- a representative of Cameroon Freight Forwarders Trade Union;
- a representative of Urban and Interurban Passenger Transport Trade Unions;
- a representative of Road Freight Transport Unions.

The Road Fund Administrator is the rapporteur of this Committee.

2- The Administrator

The Road Fund is managed by an Administrator recruited through a call for application for a 3-year term of office, renewable twice; it has a staff limited to 25 people, divided into three divisions and a general administration.

The Fund Administrator is responsible for the operational implementation of actions decided by the Management Committee.

To achieve this, he is supported by:

- The General Administration, which is responsible for coordination;
- "the Administration and Finance" Division, responsible for administrative, financial and accounting management;
- the "Operations Control" Division, responsible for mobilising resources, allocating them among authorising officers, controlling authorising officers' commitments, monitoring programming preparation, preparing the operating budget and studies prior to the approval of contracts by the Administrator;
- The "Technical Expertise" Division, responsible for monitoring contracts, processing invoices, site visits and technical audits.

The Road Fund's partnership with national stakeholders compels it to reassure and secure revenues necessary for its interventions, to enable effective action in compliance with development priorities in the road sector. In this light, the following stakeholders are recognised as authorising officers:

- The Ministry in charge of roads (Ministry of Public Works);
- The Ministry in charge of urban road networks (the Ministry of Housing and Urban Development);
- The Ministry in charge of transport;
- Presidents of regional councils and mayors
- The Administrator as concerns the Road Fund's operating budget.

The authorising officer is responsible for the proper execution of programmes. They decide on the appropriateness of expenses, which they commit, settle and authorise.

Some actions carried out by the top management

The year 2024 was marked by a number of actions, and foremost among them are governance and resource management.

Concerning governance

They include:

- the Road Fund Administrations' performance plan for the 2024 financial year;
- approval of the financial statements for the 2022 financial year;
- approval of the 2024 road maintenance programme of authorising ministries (MINTP, MINT, MINH DU);
- approval of the internal audit annual plan for the 2024 financial year;
- approval of the Road Fund's 2023 annual report;
- closing and approval of the Fund's accounts for the 2023 financial year;
- designation of the representative of Cameroon Industrialists Trade Union (SYNDUSTRICAM) in the Management Committee;

- designation of the representative of the Ministry of Finance in the Management Committee;
- election of the Chairperson of the Management Committee;
- designation of the representative of the Ministry of Public Works in the Management Committee;
- two (2) field visits carried out by the Management Committee to all the networks, to ensure effective implementation of projects financed by the Fund. These visits took place from 24 June to 7 July 2022 and from 8 to 22 December 2024.

At the end of these site visits, the following general recommendations were made to both service providers and companies in charge of project management, as well as to project owners:

- contractors and project managers must mobilise the resources needed to execute high-quality projects in accordance with best practices and to meet contractual execution time frames;
- projects must be well matured, taking into account the constraints of project areas before being contracted;
- any change to the initial contract must be made through an amendment;
- the Management Committee and the Road Fund administration must carry out regular field missions, to monitor the implementation of recommendations made and ensure that there is a match between works carried out and invoiced works.

Regarding human resources

The approval of the report of the committee responsible for making proposals for the advancement, reclassification and claims of Road Fund staff was brought to the attention of the Administrator.



A session of the Management Committee



Visit of reinforcement works on Regional Road No.3

E- SOME MAJOR EVENTS

The year 2024 was marked at the Road Fund by several events, namely in the management areas, social domain, activities related to its missions and at the international level.

Concerning the Road Fund management

- the budget monitoring and execution application, the GIDOCEP, went operational on 2 January 2024;
- people responsible for monitoring and executing contracts on the Southern and Western networks were trained on 22 August 2024 and from 22 to 26 October 2024 respectively in the use of the RF-eTrust application, which enables remote authentication of invoices and bonds;

With respect to social component

- Advancements for 2020-2021 and 2022-2023 financial years were processed, and related benefits were granted, in accordance with the Staff Rules and Internal Regulations;
- The Fund took part both in activities marking the **International Women's Day** on 8 March and the **International Labour Day** on 1 May;

- a **team-building** event was organised in July 2024 in Nkoteng, to strengthen ties between staff and top management and improve the working environment;
- a farewell ceremony in honour of **Mrs Jeanne Marcelle ARETOUYAP**, Archives Assistant, who was placed on retirement after having served for 25 years, was held on 31 October 2024;
- **Mrs ABOULA Léopoldine Mélanie** was recruited as an Archives Assistant on 31 October 2024 to replace **Mrs ARETOUYAP Jeanne Marcelle** who went on retired.

As regards activities related to the missions of the Road Fund

- The Road Fund built the capacity of mayors in mastering its procedures and the **technical guide for stakeholders**, to improve the use of resources dedicated to RLAs. Workshops were held in the Littoral, East, Centre and South-West regions in which mayors and their staff took part;

- The results of the study carried out with **the National Institute of Statistics**, on the evaluation of the system for collecting and transferring resources from road tolls, was presented on 12 June 2024 at the Star Land Hotel in Yaoundé;
- the Road Fund actively took part in **the Government Action Fair** held in Yaounde from 20 to 27 July;
- an evaluation mission of projects financed by the Fund was carried out all over the country from 24 June to 7 July and from 7 to 22 December 2024 in order to ensure the effectiveness of works;
- Consultants were selected with funding from the **World Bank** to:
 - update the administrative, financial and accounting procedures manual;
 - develop regulations and implementation manuals to optimise the collection and management of resources allocated.

At the international level

- The Fund participated in the **meeting of the Central Africa Focal Group of the African Road Maintenance Funds Association (CAFG/ARMFA)** in Kinshasa (DRC) from 2 to 6 March 2024;
- the Road Fund took part in ARMFA Executive Committee meetings in Kenya and Côte d'Ivoire on 23 February and 10 May 2024;
- the Road Fund took part in the **ARMFA General Meeting**, held in Abidjan from 13 to 16 May 2024;
- the Road Fund held an experience-sharing meeting with the **Road Maintenance Fund of the Central African Republic (RMF)** on 9 August /2024 in Yaoundé;
- It also participated in the **African Development Bank's Transport Forum**, held in Abidjan from 18 to 19 September 2024;
- a delegation from the Fund attended the **International Road Federation's World Congress** in Istanbul (Turkey) from 15 to 18 October 2024;
- It equally took part in an experience-sharing workshop on road management under concession in **Brazzaville-Pointe Noire**, Congo, held from 6 to 8 November 2024;
- It also hosted a working and benchmarking visit by **Gabon's Autonomous National Road Maintenance Fund (FANER)** from 20 to 22 November 2024.



F- ROAD FUND MANAGEMENT

1- Management tools

Over the past five years, the Road Fund embarked on modernising its management tools through the dematerialisation of its procedures. This digital transformation has two major objectives: (i) streamlining the workload and (ii) improving the quality of service for users. Significant advances involve: (i) introducing an electronic document management system, (ii) ensuring electronic authentication of invoices and bonds, (iii) integrating the GENDATA FR payment interface, and (iv) designing an integrated management software package in 2025.

1.1. Electronic document management: challenge of preservation and traceability

Since 2012, the Road Fund has implemented an electronic document management and archiving system (EDMS) to ensure a safe and improved traceability of administrative documents. This solution primarily enables a digitised and structured storage of existing documents, guaranteeing their accessibility and integrity over time. Thanks to this application, the Road Fund has made several major advances including:

- optimised centralisation and organisation of archives, making it easier to manage and find documents;
- data storage and security, reducing the risk of physical documents being lost or altered;
- easy access to information, enabling users to access archived documents quickly.

As part of a continuous improvement approach, the Road Fund plans to integrate the EDM into an Enterprise Resource Planning (ERP)

software. This breakthrough will enable each document to be associated with the operations concerned, therefore guaranteeing smoother management and optimum interconnection between the system's various modules.

1.2. Electronic authentication of invoices: a major step forward in 2024

In 2022, the Road Fund hired a firm to develop the RF-eTrust electronic platform, which is responsible for securing and accelerating the authentication of invoices and bonds.

In the light of efforts that started in 2023, the year 2024 marked a decisive stage in the operationalisation of RF-eTrust for certain central and devolved services of the Ministry of Public Works (MINTP).

The process, which began in 2023 with the Ministry of Transport, has continued with the gradual extension of the use of the platform to MINTP's central and devolved services, particularly in the Southern and Western networks.

This approach tallies with a strategic challenge for the Road Fund: properly combating forgery linked to invoices and bonds.

Thanks to RF-eTrust, the authentication of critical administrative documents has been consolidated and dematerialised. The results obtained in 2024 is telling enough of the impact of this solution:



- speeding up the authentication process: the processing time has been reduced for invoices subject to electronic authentication;
- streamlining workload: the use of the platform has significantly reduced the volume of physical authentications by the mail service, thereby easing the workload and rationalising internal processes;
- enhancing security and traceability: the use of RF-eTrust has helped limit the risk of forgery, guaranteeing the integrity and transparency of transactions.
- Given the success recorded, RF-eTrust will continue to be deployed in 2025, and the scope of enrolment will be extended. This new phase will aim to integrate more stakeholders, in particular MINTP's devolved services in the Northern Network, as well as banks and insurance companies. This operation will further enhance the security and efficiency of administrative documents' authentication process.
- These changes consolidate the Road Fund's ability to secure its operations and guarantee efficient, transparent and effective management of the resources allocated to the maintenance and development of the road network.

1.3. Audit of GENDATA FR application: an in-depth diagnosis for greater optimisation

As part of the ongoing improvement of its management tools, in 2020, the Road Fund undertook to develop GENDATA FR in-house, an essen-

tial interface linking TOMPORTAIL to the Central African Teleclearing System (SYSTAC). This solution, which went operational in September 2021, has ensured optimised payment processes by:

- streamlining the workload, therefore facilitating the automated processing of transactions;
- reducing the risk of wrong payment, as it generates and secures payments from several sources: transfer orders issued in TOMFR, invoices entered in TOMPRO, salaries processed in TOMPAIE, etc.

In 2024, after operating GENDATA FR for three years, the Road Fund recruited a specialist consultant to carry out an in-depth audit of this tool. This evaluation aimed at:

- analysing the performance and reliability of the interface after several years of use;
- identifying areas for optimisation and possible functional improvements;
- improving security and interoperability with the Fund's other management systems.

The results of this audit will help guide future actions to ensure greater efficiency, increased reliability and optimised management of payments made by the Road Fund.



Overview of a paved road with surface signing.

1.4. Design and development of an Enterprise Resource Planning (ERP) software: towards the modernisation of the Road Fund's tools

As part of its modernisation strategy, the Road Fund embarked on an ambitious project to implement an Enterprise Resource Planning (ERP) software. The aim is to unify, within a single system, both the support processes (management of purchasing, stocks, finance, human resources, payments, archives, etc.) and the business processes (programming, contract management, processing and payment of invoices, etc.). This integration will facilitate communication between internal and external stakeholders, automate repetitive tasks, mitigate errors and optimise the use of resources.

This software package will equally take account of applicable regulations and standards, both national and international, in terms of data management, security, confidentiality and legal and financial compliance. Its deployment is meant to improve operational performance, enhance the traceability of activities and optimise resources management.

In 2024, procurement process reached a crucial stage following the selection of a consultant to manage the project. The contracting phase is ongoing and should be finalised early in 2025, paving the way for the actual launch of the software package.

This structuring project is a major breakthrough for the Road Fund, as it enables the institution to strengthen its capacity to plan, execute and control its operations more effectively and efficiently, thereby contributing to the overall improvement of its performance.

2- The 2024 roadmap

In April 2022, as part of Law No. 2022/007 of 27 April 2022 on the protection of the national roads asset, the legal framework put in place by the previous law on the protection of the roads asset, saw significant changes following the enactment by the President of the Republic of a new law aimed at protecting this asset, in order to ensure the durability of the roads built. This legal instrument proved necessary insofar as it has updated the previous instrument by taking into account the changes in the road landscape due to the intensification of traffic and increase in road users' misconducts.



Marshy area crossing with a balancing box culvert

This law has introduced a number of major innovations, namely (i) improvement of road protection tools, (ii) strengthening of penalties by increasing fines, (iii) and, lastly, restructuring the Road Fund.

With regard to the restructuring of the Fund, the new law relating to the protection of the national roads asset has broadened its remit, which goes beyond the financing of programmes. Article 31(1) of this law stipulates that the purpose of the mechanism shall be to:

- mobilise and collect the requisite resources to finance road and motorway project study, compensation, investment and maintenance programmes;
- finance programmes to ensure the protection of the national roads asset, road safety, as well as the maintenance, rehabilitation and development of roads and motorways that are not under concession.

In this context of revamp, perfectly in line with the orientations of the 2023-2025 strategic development plan, the Road Fund has carried out

its activities divided into two (2) sub-programmes: the sub-programme for financing the protection of the national roads asset and governance sub-programme.



A- Funding programme for the protection of the national roads asset

Actions	Activities	What was planned	What was done
Increasing resources allocated for maintenance	Optimising the use of road toll revenues	Carrying out a study to assess the performance of the system for collecting and transferring road toll revenues.	<p>The results of the evaluation study conducted by the National Institute of Statistics to verify the performance of the system for collecting and transferring road toll resources at the "Maintenance" Window, were presented to the national community during a workshop held at the Star-Land Hotel in Yaoundé, presided over by the Chairperson of the Management Committee and attended by its members.</p> <p>With a view to increasing its resources and improving its operating system, the Fund has continued its advocacy endeavour started in 2020. Based on the results of the organisational and institutional audits of the Road Fund and the road maintenance programme, the Road Fund played an active role in the preparation of a draft decree to reorganise it.</p>
Optimising the use of mobilised resources	Providing support to authorising officers in their programming	Providing support to authorising officers in preparing programmes	Over the year 2024, three (3) sessions of the Monitoring Committee on the implementation of the authorising officers' programme, were organised.
		Conduct of technical audits during works progress	This activity could not be carried out due to a delayed contracting procedure.

	Plead for more resources to be mobilised	Holding of a workshop	On 12 June 2024, a workshop was held to publicise and disseminate the report on the performance of the system for collecting and transferring road toll revenues for the "Maintenance" Window.
	Monitoring road investment in crisis zones	Organising site visits	Two (2) site visits were carried out by the Management Committee in June and December 2024 respectively.
	Disseminating the guide so that stakeholders can master the Road Fund's procedures.	Organising capacity-building workshop for RLAs	Through the organisation of three (3) training workshops, the Road Fund has built the capacities of mayors with respect to mastering its procedures, while ensuring the popularisation of the technical guide among stakeholders, with the aim of improving the level of use of resources dedicated to Regional and Local Authorities (RLAs). Mayors from the Littoral, East, Centre and South-West regions, together with their collaborators, took part in the workshops organised for this purpose. This drive to disseminate information will continue in 2025, with a view to consolidating the efforts made to optimise the use of Road Fund resources meant for local and regional management.

B- Governance programme

Actions	Activities	What was planned	What was done
Human resources management	Personnel expenses	1- Payment of staff salaries	1- Staff salaries were paid regularly.
		2- Staff insurance	2- The staff of the Road Fund benefited from health insurance in accordance with the staff regulations.
	Development of competences	Holding of training sessions	Four (4) cross-functional training courses were given in the areas of (i) employment law, (ii) administrative writing, (iii) public procurement and (iv) management control.
	Career management	Payment of advances and reclassifications dues for the 2020-2021 and 2022-2023 financial years.	-Staff benefits due for the periods 2020-2021 and 2022-2023 have been paid.
	Facilitating programming for authorising officers	1- Developing an application for remote authentication of invoices and bonds	1- The components of the integrated management system have been consolidated with a view to making all inter-connections operational, in particular by developing an application for remote authentication of invoices and bonds (RF e-Trust). Training in the use of this tool for staff in the South and West networks, was carried out during the 2024 financial year.
		2- Deploying the budget management application	2- The budget management application known as GIDOCEP has gone operational, making it possible to monitor the implementation of the operating and equipment budget for the 2024 financial year.

		3- Developing the application for monitoring authorising officers' programming	3-The feedback workshop on the validation of PROGMA collaborative web application for managing and monitoring the programming of Road Fund authorising officers, was held from 5 to 9 November 2024.
	Managing account charges and producing accounting and financial information	Approving financial statements	The Management Committee approved the financial statements for the 2023 financial year.
Material resources management	Improving mobility	Acquiring vehicles	The Road Fund has purchased a vehicle for the Administrator.
	Improving social climate	Organising a team building	A team building event was organised from 29 to 31 July 2024 to strengthen links between staff and management, improve the working environment and boost individual and collective performance.
	Optimising the working environment	1- Acquiring the headquarters building	2- The search for an appropriate site continues
		2- Acquiring new offices	2 - The Road Fund has occupied the eleven (11) new offices located on the 10th and 13th floors of the SNI Building, acquired at the end of the 2023 financial year.
Managing public procurement system	Carrying out contracts award	Developing a procurement plan	Contracts set out in the procurement plan made satisfactory progress within SIGAM-P/FR and CIPM/FR. However, the procedures involving MIN-MAP's Central Control Board for Public Contracts did not go through during the 2024 financial year.

Strategic management	1- Ensuring budget preparation and launch	1- Budget launch	1- The budget launch workshop took place from 28 February to 1 March 2024 in Mbankomo.
	2- Benchmarking and representing the Road Fund at the international level		2-The Road Fund Administrator took part in the experience-sharing workshop on road management under concession in Brazzaville-Pointe Noire, Congo, from 6 to 8 November 2024.
Marketing and communication	Increasing visibility	Purchasing communication materials	The Fund increased its visibility by taking part in the Government Action Fair, producing communication materials, providing media coverage of visits by the Management Committee and updating its digital platforms.



Loading of a lorry at an asphalt plant



3- The Road Fund and its human resources

The Road Fund relies on a team of 25 people with a wide range of qualifications, to carry out its missions. The team comprises 13 managerial staff, 8 lower management staff and 4 support staff, from various backgrounds: civil engineering, accounting, management control, internal audit, information technology and communication. The breakdown of resources is shown in the table below.

Table 1: Distribution of the Road Fund’s human resources

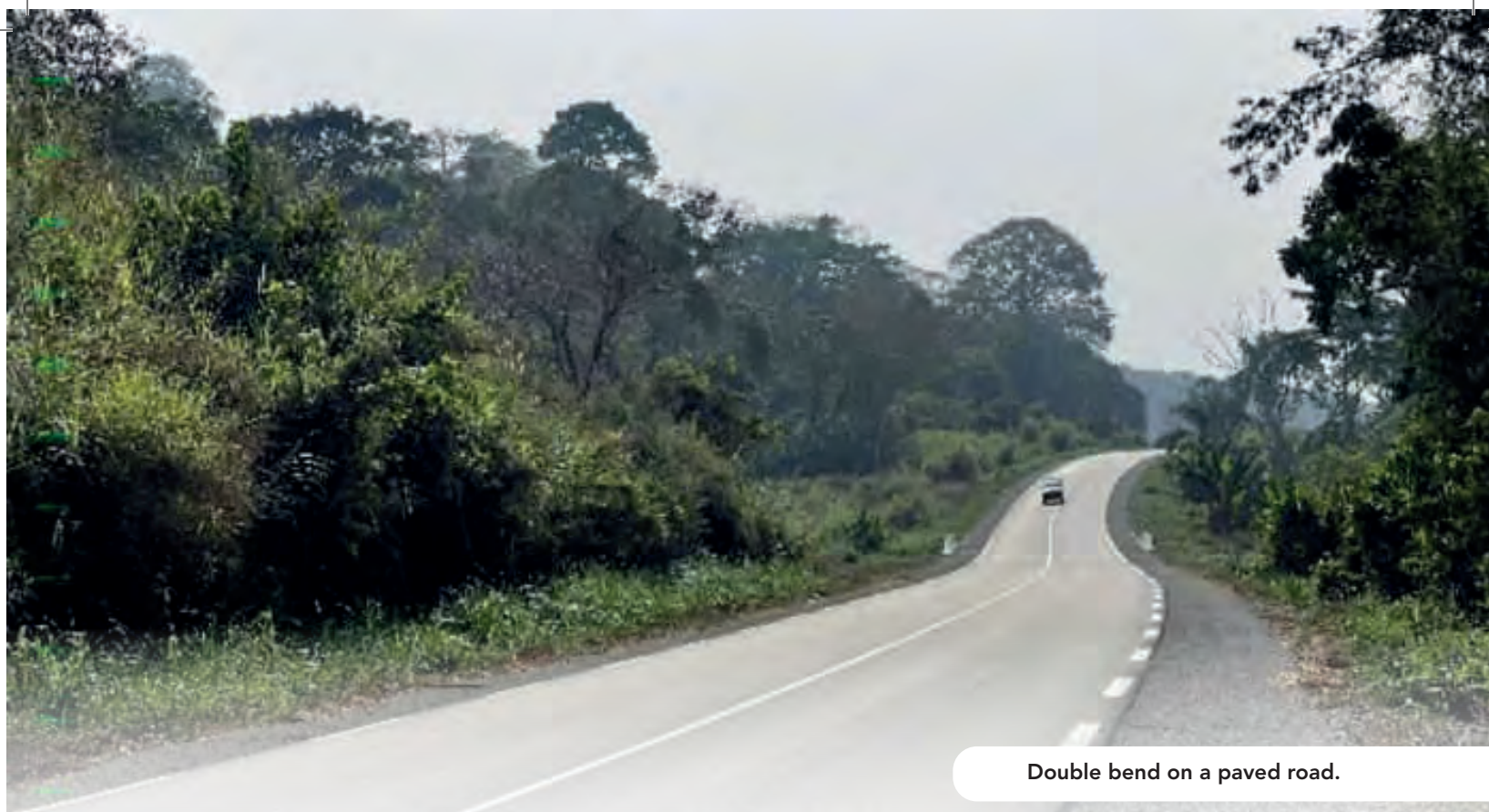
Division	Employees	Lower management	Managerial staff	Total
Technical expertise	-	2	2	4
Administration and finance	-	3	3	6
Operations control	-	1	2	3
General administration	4	2	6	12
Total	4	8	13	25

The effectiveness of the Road Fund depends on its qualified staff, who contribute to rendering quality services and achieving its performance targets.

The Fund’s situational analysis, carried out as part of the preparation of the 2023-2025 Strategic Development Plan, points to the need to lift ceiling on staff numbers, in conjunction with an expected structural reorganisation. The aim of this reorganisation is to optimise talent management by:

- **streamlining the workload:** for a better distribution of tasks and increased efficiency;
- **ensuring profile-position match:** to align individual skills with job requirements, thereby promoting performance;
- **decentralising the Fund’s services:** to be closer to local stakeholders and more responsive to field needs. This decentralisation of services, to be implemented as part of the territorial networking, will enable the institution to achieve more efficient results.





Double bend on a paved road.

In this regard, an audit of the Road Fund's human resources was carried out in 2024. The audit provided a detailed overview of workforce management and identified the adjustments needed to optimise organisational performance. The outcomes of this assessment will serve as a basis for finalising the staff reorganisation plan, ensuring therefore a better match between available resources and the Fund's strategic objectives.

In addition, with a view to regularising staff advancements and reclassifications, the Management Committee approved the report of the Advancements and Reclassifications Committee, thereby enabling the payment of benefits due for the 2020-2021 and 2022-2023 periods.

Besides, as part of the improvement the Road Fund's human resources management, its Management Committee instructed the Administrator to:

- ensure the advancement in incremental position for all the staff concerned for the 2020-2021 period;
- accelerate the process of updating the Road Fund's staff regulations in order to better address issues relating to career and human resources management, such as the conditions for exceptional reclassification and staff motivation;
- look for specific arrangements for staff who have reached the highest incremental position in their category and can no longer advance, but whose performance and productivity are constantly improving.

It should be noted that these issues have not been addressed in 2024 and will continue to be given a thought in 2025.

Besides staff management issues, the Fund organised four (4) capacity-building sessions for its staff.

With regard to the socio-professional environment, a team building event was organised under the theme of "Positive Communication" to improve internal cohesion among employees by developing team spirit. These activities, which aimed at developing a collective intelligence that help everyone express themselves, were designed to unite the Fund's employees around company's values, encourage their commitment and collaboration, and consolidate team spirit.

Deliberations enabled the staff to better understand what is meant by communication, including its opposing forms such as miscommunication and discommunication, and to identify the different types of communication (personal, interpersonal and group), positive communication methods and personality types.

From 2020, the year the last team building event was organised, to 2024, the Road Fund has undergone major changes, particularly at top management level, as well as the renewal of human resources (recruitment to key positions).

As a result, this team building gave new recruits the opportunity to better integrate into the Road Fund's family, and help strengthen cohesion with the older staff.

4- Challenges faced during the implementation of actions

As a paying body, when carrying its tasks, the Road Fund has to deal with numerous constraints which hamper the effectiveness of its actions. The increase in the number of authorising officers, breakdown in communication, insufficient resources and administrative bottleneck, are factors that impede the optimum implementation of road projects. These constraints (organisational, operational and financial) have a direct impact on the quality of service rendering and the institution's performance. Faced with these stakes, constraints must be identified and analysed, for suitable and sustainable solutions.

At the organisational level

The Road Fund is a centralised body with its headquarters in Yaounde, while its authorising officers are found all over the country, namely in regions, divisions and councils. This state of affairs brings about difficulties, including inefficiency in files processing and poor quality of services provided. Centralising operations also hinders communication and coordination with local authorising officers, and therefore limits the exchange of information, which is essential to project implementation.

In addition, the permanent need to support regional and local stakeholders remains a major challenge, given that the Road Fund is still centralised. The lack of effective mechanisms for sharing information on projects in progress, particularly those involving invoices to be paid, is an additional obstacle to the proper fulfilment of the Fund's duties.

At the operational level

The significant increase in the number of authorising officers has considerably broadened the Road Fund's workload, with its staff members still limited to 25. The Fund is now working with 387 authorising officers: 3 authorising ministries (MINTP, MINHDU, and MINT); 360 council mayors; 10 presidents of regions; 14 city mayors. This leads to administrative delays and an excessive workload for existing staff.

In addition, the new authorising officers are facing difficulties as they are still unfamiliar with Road Fund contracting and payment procedures, making it necessary to continue building the capacity of mayors.



Furthermore, there are other operational obstacles: lengthy delays in contracts award, insufficient mastery of commitment and authorisation procedures, and lack of feedback on the physical execution of ongoing projects. Besides, the late notification of budget allocations to authorising officers hampers the planning and execution of works. Other difficulties involve the inability to finance works requested by authorising officers to be carried out under direct labour, due to lack of a specific procedures manual for this type of management.

At the financial level

One of the main difficulties facing the Road Fund is its resources, which cannot meet road maintenance growing needs. For the financial year 2025, MINTP estimated at the end of 2024 that annual maintenance requirements for municipal and regional roads would amount to nearly 800 billion CFA francs. However, the Road Fund's annual budget by automatic debit is limited to 60 billion CFA francs. This considerable lag between available resources and actual needs compromises the institution's ability to fully carry out its missions.

This imbalance is worsened by the gap between the amounts expected and the funds actually received. For example, in 2024, only the sum of 35 billion CFA francs was received, of the 50 billion CFA francs provided for in the Finance law,

resulting in a significant funding shortfall.

The large number of long-standing contracts, with invoices that have been processed but yet to be paid, is escalating financial tensions and exposing the Fund to potential litigations. This difficulty hinders the institution's ability to ensure payment for works and to guarantee optimal monitoring of its financial commitments.

Actions taken

In order to overcome these various challenges, the Road Fund is constantly lobbying relevant authorities to improve its organisation and increase its resources. As part of the dialogue between the Government and the World Bank, there are prospects of major increase in the Fund's resources.

In addition, it is crucial to incorporate these issues into the implementing instruments for Law No. 2022/007 of 27 April 2022 on the protection of the national roads asset. Structural reform and suitable financing and management mechanisms would optimise the Fund's effectiveness and significantly improve maintenance of the national road network.



Heavy maintenance works on a national road.



View of a simple box culvert with guardrail.

G- RISK IDENTIFICATION, ANALYSIS AND MANAGEMENT

The Road Fund is a special public administrative establishment with legal personality. It is responsible for mobilising and securing resources, financing road maintenance projects and paying contractors for services provided. When carrying out its missions, the Fund faces a number of risks, which can be grouped into institutional, strategic and operational challenges.

(i) At the institutional level

From 2018 to 2024, successive Finance laws have capped the Road Fund's resources at 50 billion CFA francs. Capping the resources significantly compromises the Road Fund's ability to fulfil its sovereign missions of financing road maintenance.

In addition, discrepancies observed in the monthly replenishment of the Road Fund account opened at the BEAC, through the automatic debit mechanism, have had a negative impact on the payment of services. The cash flow corresponding to the resources allocated to the Road Fund by the finance law for 2023 and 2024 has not been systematically and fully transferred to the Fund's account at BEAC, as provided for in the agreement setting up the automatic debit mechanism. Over time, this situation has created a major imbalance between the commitments made by the Fund and the resources available. As a result, many invoices are still pending payment due to a lack of funding. For instance, for the 2024 financial year alone, payment delays due to unavailability of resources amounted to almost 12 billion CFA francs as at 31 December.

To mitigate this risk, the Road Fund, with the support of its partners in the road maintenance system, is continuing to lobby for its transformation into a second-generation fund. These advocacy actions contributed to the promulgation of Law No. 2022/007 of 27 April 2022 on the protection of the national roads asset. The publication and entry into force of its implementing instruments is still awaited. Ultimately, the new legal and regulatory framework should enable the Road Fund to ensure the mobilisation and direct collection of its resources with a view to improving the funding of road maintenance projects in Cameroon.





Box culvert formwork and reinforcement works.

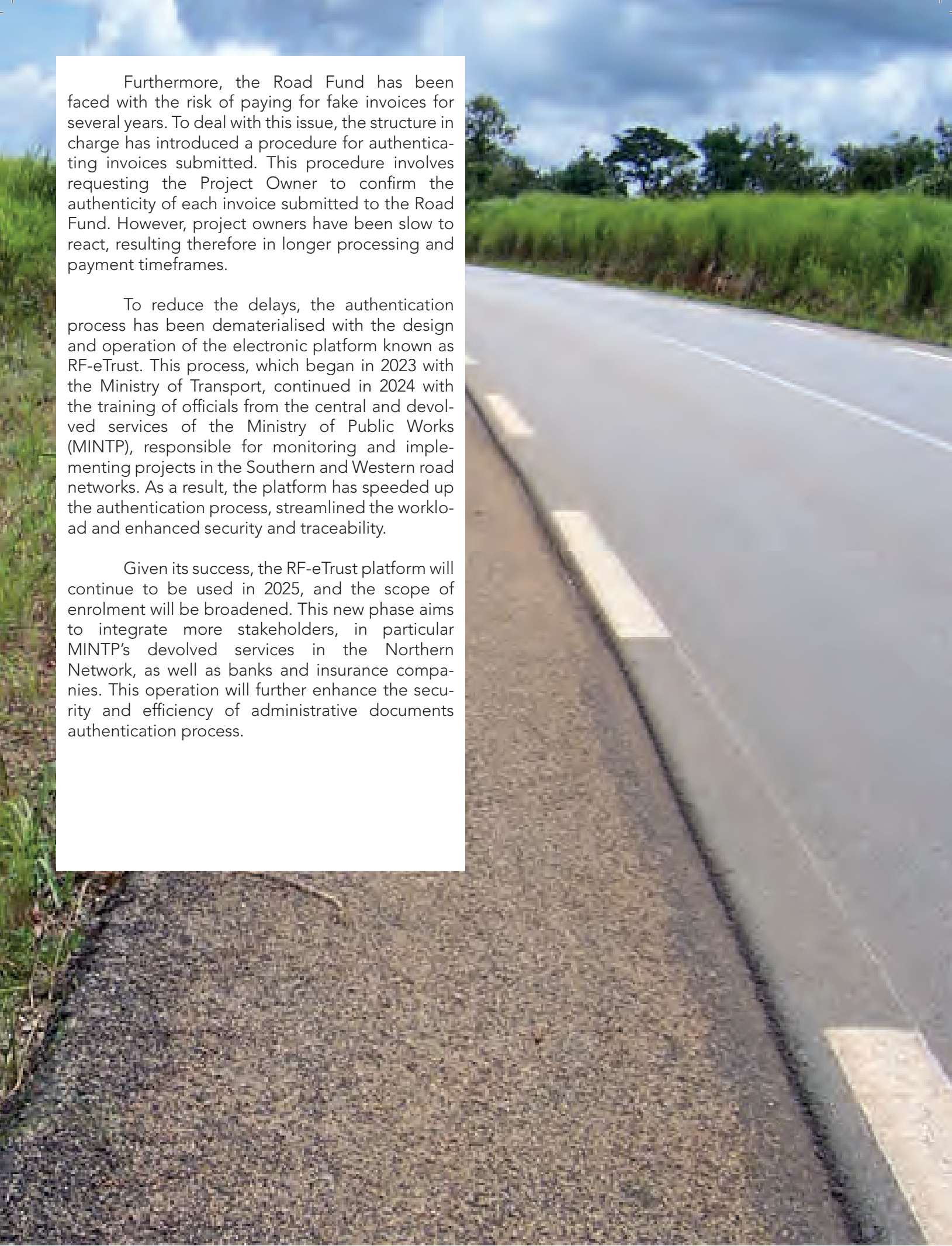
(ii) At the strategic level

In order to ensure effective management of its actions, particularly those relating to increasing its resources, the Road Fund has drawn up a strategic development plan for 2023-2025 three-year period. This strategic plan provides for a 50% increase in resources for the financial year 2024, that is from 50 to 75 billion CFA francs. However, going by the 2024 financial year of the Republic of Cameroon's finance law, the resources allocated to the Fund have not increased, in contrast to the ever-increasing need for road maintenance. This situation seriously infringes on the Fund's financial autonomy and its ability to effectively fulfil its missions.

However, it should be pointed out that transforming the Road Fund into a second-generation fund take centre stage in discussions at the highest levels of the Cameroonian government. It is undoubtedly in this light that, in his address to the Nation on 31 December 2024, the Head of State instructed the reorganisation of the Road Fund, with the aim of increasing its capacity to mobilise the funding needed to carry out road construction, rehabilitation and maintenance projects.

(iii) At the operational level

As a result of the denunciations and observations made on the field, the Road Fund is running the risk of paying for fictitious works. To mitigate this risk, the Fund's management bodies have continued to step up site visits. In 2024, 98 projects were visited, including 35 in the Northern Network, 30 in the Southern Network and 33 in the Western Network. After the visits, a number of general observations were made concerning in particular the poor quality of works executed, sluggish mobilisation of companies on the field, failure to meet contractual time frames, non-payment of invoices and the abandonment of works by certain companies. Subsequent recommendations were made to relevant stakeholders.



Furthermore, the Road Fund has been faced with the risk of paying for fake invoices for several years. To deal with this issue, the structure in charge has introduced a procedure for authenticating invoices submitted. This procedure involves requesting the Project Owner to confirm the authenticity of each invoice submitted to the Road Fund. However, project owners have been slow to react, resulting therefore in longer processing and payment timeframes.

To reduce the delays, the authentication process has been dematerialised with the design and operation of the electronic platform known as RF-eTrust. This process, which began in 2023 with the Ministry of Transport, continued in 2024 with the training of officials from the central and devolved services of the Ministry of Public Works (MINTP), responsible for monitoring and implementing projects in the Southern and Western road networks. As a result, the platform has speeded up the authentication process, streamlined the workload and enhanced security and traceability.

Given its success, the RF-eTrust platform will continue to be used in 2025, and the scope of enrolment will be broadened. This new phase aims to integrate more stakeholders, in particular MINTP's devolved services in the Northern Network, as well as banks and insurance companies. This operation will further enhance the security and efficiency of administrative documents authentication process.



H- THE ROAD FUND AND ITS PARTNERS

The Road Fund, a major stakeholder in the road maintenance sector in Cameroon, works with several other stakeholders operating in this sector both within and outside Africa.

1) Activities carried on the African continent

The Road Fund has been a member of the African Road Maintenance Funds Association (ARMFA) since 2003. During its XXth Annual General Meeting held from 3 to 6 April 2023, the Administrator of the Road Fund of Cameroon, Aubin ESSAIE MOUSSA, was appointed President for a term of two (2) years. In this capacity, he has played an active role in the association's expansion on the African continent, through a number of activities.

a) ARMFA Executive Committee meetings in Kenya and Côte d'Ivoire on 23 February and 10 May 2024.

The meeting in Kenya covered a number of points:

- review of the activities carried out by the Executive Secretariat ;
- review of issues relating to the ARMFA treasury;
- an update on preparations for the next ARMFA General Meeting;
- review of urgent matters pending at the Executive Secretariat;
- recruitment of an accounting firm responsible for certifying ARMFA's financial statements;
- miscellaneous.



Visit to a toll gate by Gabon's National Autonomous Road Maintenance Fund.

Discussions enabled the assessment of the state of implementation of the Executive Secretary's terms of reference, who has been in office for 6 months. The latter gave an account of the actions he had taken, namely: (i) opening the ARMFA headquarters to give it greater visibility, (ii) making necessary arrangements for the recruitment of new ARMFA members, (iii) calling on Kenyan authorities in writing, to register ARMFA as an international organisation, and (iv) writing to all ARMFA member countries for the payment of their contributions for the year 2024.

The meeting on 10 May 2024 in Abidjan, Côte d'Ivoire, was chaired by Cameroon Road Fund Administrator. It aimed at:

- a. taking stock of the preparations for the twenty-first (XXIst) Annual General Meeting of ARMFA by the host country;
- b. examining and adopting the draft agenda for the XXIst Annual General Meeting (AGM);
- c. presenting the various activity reports (financial report and draft budget).

b) The meeting of the Central Africa Focal Group of African Road Maintenance Funds Association (CAFG/ARMFA) organised in the Democratic Republic of Congo from 2 to 6 March 2024

During the meeting, the following issues were discussed:

- financing the activities of Road Maintenance Funds;
- issues of limited number of staff members in some RMFs;
- low physical implementation rates for road maintenance projects;
- difficulties found in maturing road maintenance projects;
- enabling the replacement of pipe culverts in permanent structures using road maintenance funding.

Following discussions on these issues, it could be noted that all the Road Funds on attendance face problems or difficulties. It is therefore important for the road maintenance funds belonging to the CAFG to work together on these issues, in order to share best practice and experience on the one hand, and to find common solutions that can be adapted to each institution, on the other hand.





c) The ARMFA Annual General Meeting held from 13 to 16 May 2024 in Abidjan.

Organised under the general theme **"Towards Sustainable Financing of Road Funds for Better Maintenance of the African Road Network"**, the meeting centred on a number of technical workshops and thematic discussions. At the end of the General Meeting, a number of conclusions and recommendations were made, including:

- ARMFA's commitment to its technical and financial partners (the World Bank, the European Union and the African Development Bank) to carry out a diagnostic study of RMFs and a study on broadening the base of RMF resources;
- the readiness of the European Union and the African Development Bank to provide financial support to RMFs, with initiatives currently being implemented;
- the holding by ARMFA of a session devoted to the ministers in charge of Finance, Road Infrastructure and Land Transport during the next AGMs, in order to inform them of its concerns, so that these are adequately taken into account in the policies of the various governments;
- approval by the General Meeting of the financial statements as at 31 December 2023;
- continued exchanges between the Executive Secretariat and the United Nations Road Safety Facility, on the signing of a declaration on road safety.

2) Activities carried out outside Africa

The Road Fund took part in the World Congress of the International Road Federation (IRF), held from 15 to 18 October 2024 in Istanbul, Turkey, under the theme "Connecting to Empower Mobility: Roads as Enablers of a Sustainable Future for All". It should be reminded that the IRF is a platform for experts and managers in charge of road financing and road safety issues where they meet and discuss topics such as mobility development, transport and funding of road infrastructure.

ARMFA is a member of the International Road Federation and the President of ARMFA is a statutory member of the IRF General Meeting. In this capacity, the Fund Administrator was invited to take part in the IRF World Congress. He was accompanied by a delegation from ARMFA.

During the ministerial session and in the presence of the ministers in charge of transport and road safety from more than 20 participating countries, the President of ARMFA, Aubin ESSAIE MOUSSA, delivered the message of the association he is leading (ARMFA). It emerged from the meeting that Road Maintenance Funds (RMFs) need more resources to finance road maintenance. These RMFs finance decarbonisation in two (2) ways: mitigation and adaptation.

With regard to mitigation, RMFs allocate resources for digitisation, preservation of ecosys-

tems, use of non-polluting equipment and materials, and better waste management in projects.

As far as adaptation is concerned, RMFs provide resources that can be mobilised quickly to deal with the consequences of climate change. They also face challenges such as diversifying resources and finding innovative and sustainable alternative financing. Part of the resources pledged at the International Climate Conference could be made available to the RMFs to finance road maintenance on a long-term basis.



I- COMMUNICATION

As in previous years, communication and public relations component played its role in supporting operational structures in achieving the Road Fund's strategic objectives. A series of actions were carried out under this component including: (i) publishing and distributing the 2023 annual activity report, (ii) producing content and publishing it on the Road Fund's digital platforms, (iii) ensuring media coverage of site visits by the Management Committee, (iv) producing content for advertising in specialised magazines, (v) involving the Road Fund in the Government Action Fair, (vi) producing communication materials and (vii) social mobilisation.

As regards publishing and distribution of the 2023 annual activity report, it should be pointed out that the document provided an overview of the previous year's activities. In addition to issues relating to the general presentation of the

Fund, its missions and its functioning, data were provided on the financing of road maintenance and investment programmes (distribution of resources by authorising officer, their performance, particularly that of RLAs, coverage of commitments and statement of invoices). The report also gave an overview of budget execution, challenges and prospects.

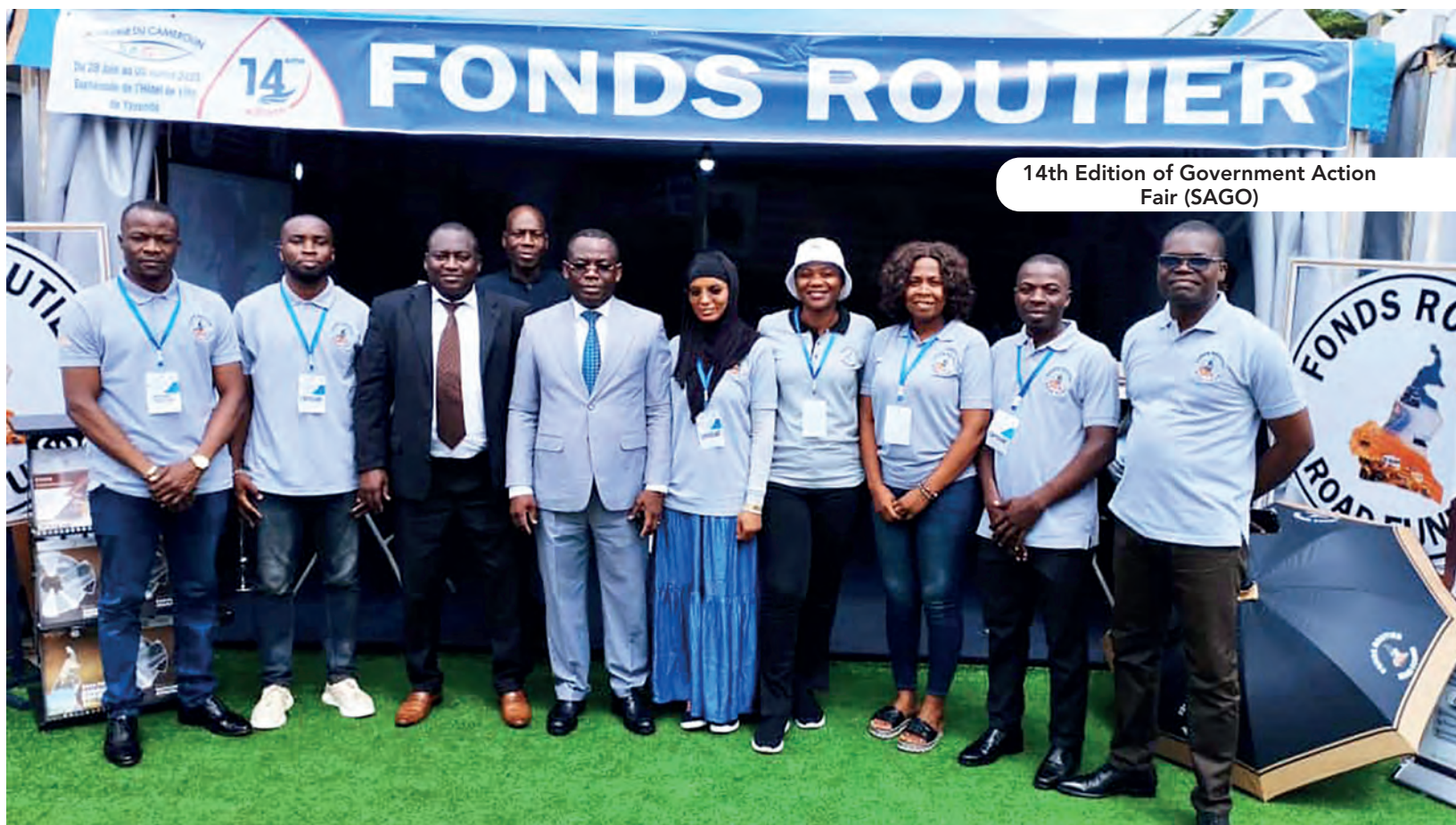
Concerning the production of content and its dissemination on digital platforms, the Road Fund continued with this activity on digital platforms, including website, Facebook and Twitter pages and the YouTube channel. The institution has kept its community posted by regularly publishing content relating to the actions it carries out. From January to November 2024, about 500,000 followers visited all the Road Fund platforms put together.

Digital communication has also seen some innovation, notably with the creation of a **WhatsApp channel**. This new, simple but effective means of communication has helped share news about the Road Fund throughout the year, raising therefore the institution's profile.

With respect to media coverage of site visits carried out by the Road Fund, related information was collected and analysed. Two site visits were carried out in June and in December 2024. Following these field visits, articles, radio and television reports, documentaries and press-books were produced and distributed.

As concerns the production of content for advertising in specialised magazines, the Road Fund inserted several advertisements in magazines such as: *Les Dossiers du MINFI*, *L'Économie International*, *Agenda livre d'or* and *l'Ac-*

tion. The various content produced mainly covered topics including: the Administrator's election as President of the African Road Maintenance Funds Association (ARMFA), challenges faced by the Road Fund in financing road maintenance, measures taken to improve the performance of road maintenance in Cameroon, and the transfer of powers to Regional and Local Authorities. This activity enabled key information as well as key actions carried out by the institution, to be popularised.



Regarding participation in the Government Action Fair (SAGO), the Road Fund took part for the second time in this major institutional event, organised under the theme of **"Governance and Improving the Living Conditions of Citizens"**. The Fund informed the public about the missions assigned to it, the mechanisms for financing road maintenance and the activities carried out on the field as part of its missions. The Road Fund seized this opportunity to raise its profile and

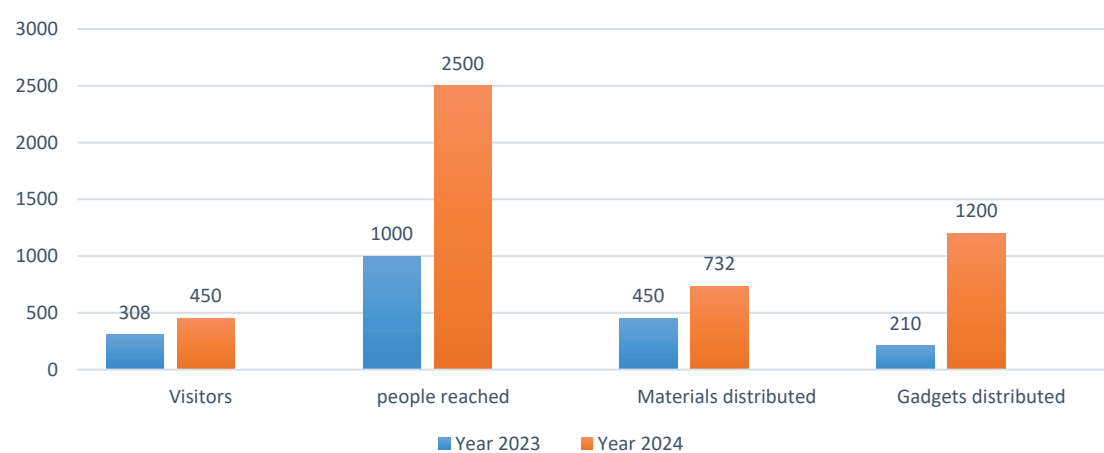
strengthen its brand image.

At the end of SAGO, some statistics, presented below, show a clear improvement in the Road Fund's participation in this event, for the 2023 and 2024 editions, in terms of the number of visitors, the number of people reached, communication media and gadgets distributed.

Table 2 : Comparison of visitors, people reached and communication materials used

Year	Number of visitors	Number of people reached	Number of communication materials distributed	Number of gadgets distributed
2023	308	1000	450	210
2024	450	2500	732	1200
TOTAL	758	3500	1182	1410

Chart 1 : comparison of visitors, people reached and communication materials mobilised



In addition, as part of its branding activities, **the Road Fund produced a range of promotional gadgets** that has helped manage public relations and consolidate the institution’s reputation.

With respect to social mobilisation, the International Women’s Day (IWD) was commemorated under the theme: “Invest in Women: Accelerate Progress”. A round table discussion on opportunities, challenges and prospects for women’s involvement in road sector institutions, raised awareness among the women of the Road Fund of their role as architects of their own destiny. In this vein, a range of content was produced and shared on the

Fund’s digital platforms. This celebration ended with a magnificent parade at the 20th May Boulevard.

Focus on the results of digital communication campaign

Between 2023 and 2024, the number of followers and active users on the Fund’s digital platforms, in particular the Facebook page and website, rose significantly.

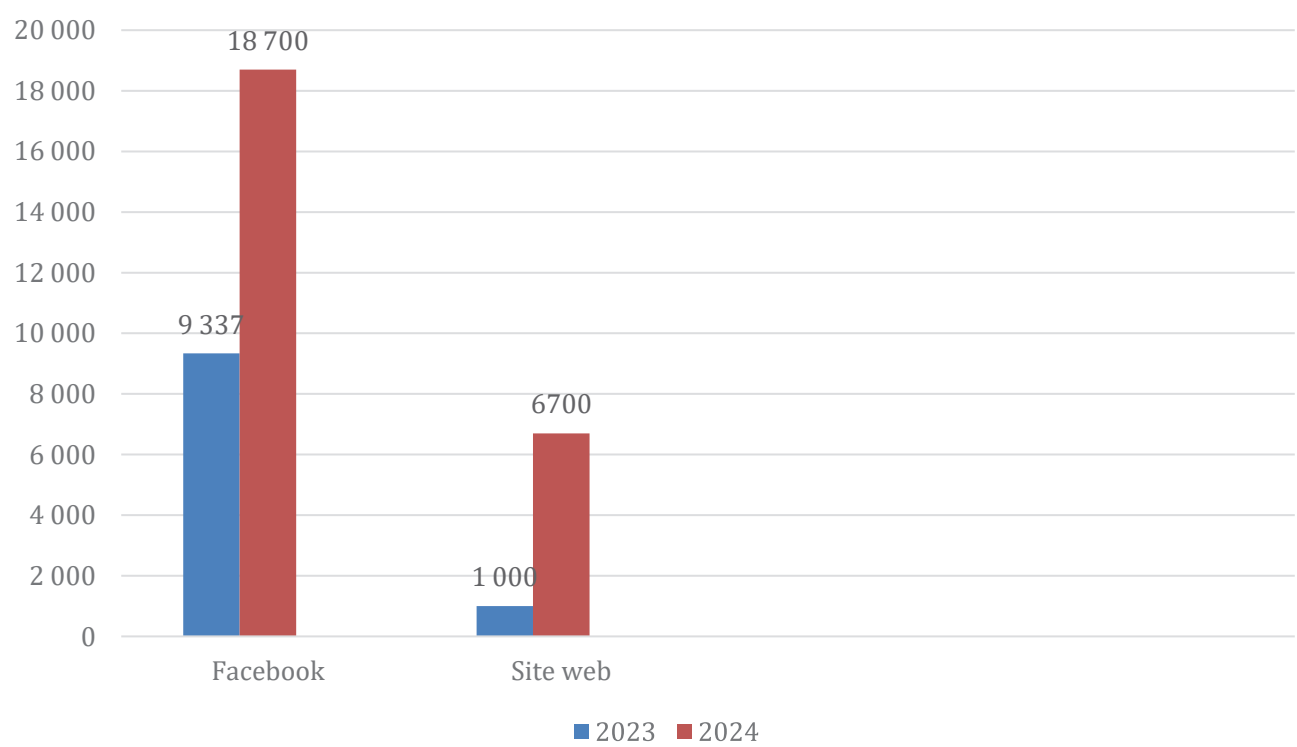
This increase is due to the various measures taken to make the pages dynamic, attractive and informative. Relevant data are presented in the table below:



Table 3 : **Comparison of digital communication results**

Year	Facebook (followers)	Website (active users)
2023	9 337	1 000
2024	18 700	6 700
TOTAL	28 037	7 700

Chart 2 : **Comparison of digital communication results**





II PROGRAMMES FUNDING

The laws and regulations governing the financing of road maintenance in Cameroon make MINTP, MINH DU, MINT and RLAs, the main authorisers of the resources mobilised by the Road Fund to finance the projects within its remit. These authorising officers prepare programmes eligible for funding from the Road Fund windows. The “Maintenance” and “Investment” windows are the two mechanisms that cover the operations linked to this financing in compliance with the distribution key defined by a decree of the Prime Minister, as far as the “Maintenance” Window is concerned. The

“Investment” Window, funded by allocations from the public investment budget of the authorising officers, finances road rehabilitation and development works. In addition, each authorising officer is now required to transfer a minimum of 15% of its annual budget to Regional and Local Authorities, in accordance with the provisions of Article 25(3) of the General Code of Regional and Local Authorities.

A- FUNDING FOR ROAD MAINTENANCE PROGRAMMES (MAINTENANCE WINDOW)

According to the National Development Strategy 2020-2023 (NDS 30), the road network accounts for almost 85% of Cameroon’s transport infrastructure. This network, 121,873.00 km long, was divided into categories, following the adoption of decentralisation. This division, enshrined in Cameroon Geographic Road Reference System (RGRC), is based on Decree No. 2017/144 of 20 April 2017 on road nomenclature. Under this decree, the road network is now divided into four (4) categories: (i) Motorways, (ii) National Roads, (iii) Regional Roads and (iv) Municipal Roads.

Implementing instruments of Decree No.2017/144 are the following:

- Decree No. 2023/141 of 23 February 2023 on the numbering and naming of motorways in Cameroon;
- Decree No. 2017/145 of 20 April 2017 on the numbering and inventory of national roads;
- Decree No.2017/8389/PM of 05 September

2017 of the Prime Minister, Head of Government, on the numbering and inventory of regional roads;

- Decrees No. 126 of 10 November 2020 and No. 080/A/MINTP/CAB of 26 February 2022, on the numbering and inventory of municipal roads in certain councils (a total of 299 councils).

As at 31 December 2024, the overall length of Cameroon’s road network remained stable in 2023 and 2024, at **121,873 km**, divided into road categories as follows:

- Motorways: **109.10 km**;
- National Roads: **9,387.26 km**;
- Regional Roads: **13,841.57 km**;
- Municipal Roads: **98,535.07 km**.

The table below summarises the length of the national road network in 2024 per region and road category.

Table 4 : Overview of the road network length per region and road category

Regions	Motorways	National Roads	Regional Roads	Municipal Roads	Total
Adamawa	0,00	1 374,22	960,00	6 574,09	8 908,31
Centre	70,60	1 272,95	2 895,74	17 110,52	21 349,81
East	0,00	1 666,08	1 643,66	10 091,40	13 401,14
Far North	0,00	576,51	1 854,18	19 524,56	21 955,25

Regions	Motorways	National Roads	Regional Roads	Municipal Roads	Total
Littoral	0,00	335,85	1 112,44	6 303,19	7 751,48
North	0,00	1 058,19	1 349,91	8 451,28	10 859,38
North West	0,00	495,09	794,88	9 224,89	10 514,86
West	0,00	338,44	1 410,70	9 105,18	10 854,32
South	38,50	1 358,06	1 277,64	8 240,15	10 914,35
South West	0,00	911,87	542,42	3 909,82	5 364,11
Total	109,10	9 387,26	13 841,57	98 535,07	121 873,00

(Source : MINTP)

A comparative analysis of the 2023 and 2024 data reveals a significant deterioration of Cameroon's road network. In fact, the proportion of roads in good condition fell in 2024 from 11.78% to 5.35%. The proportion of roads in average condition rose from 18.94% to 19.73%, while the proportion of roads in poor condition increased from 69.28% to 74.92%. The limited resources allocated to road maintenance could account for this deterioration, not leaving out such factors as: (i) traffic aggression (wear and fatigue of pavement layers), (ii) the impact of climatic agents (rain, wind, temperature) and (iii) user lack of civil-mindedness). The summary of the network condition is shown in the table below:

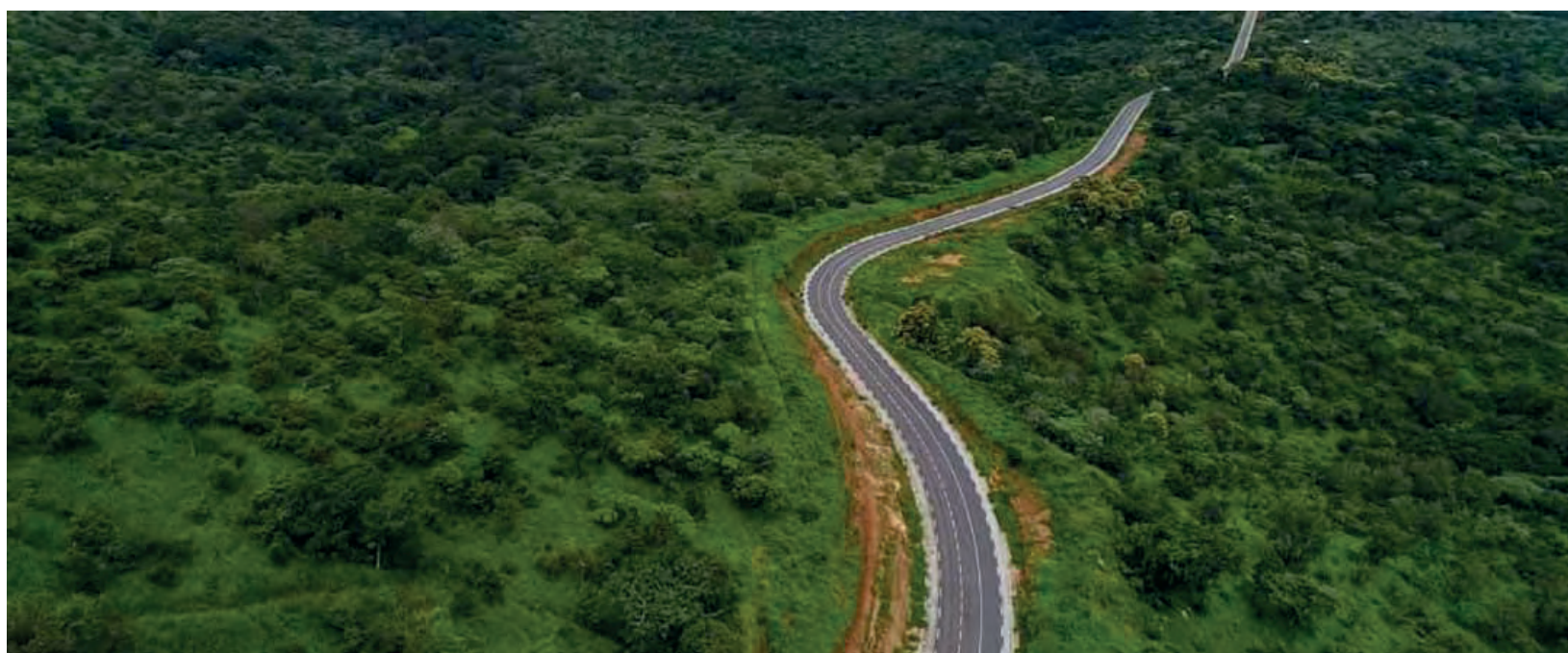
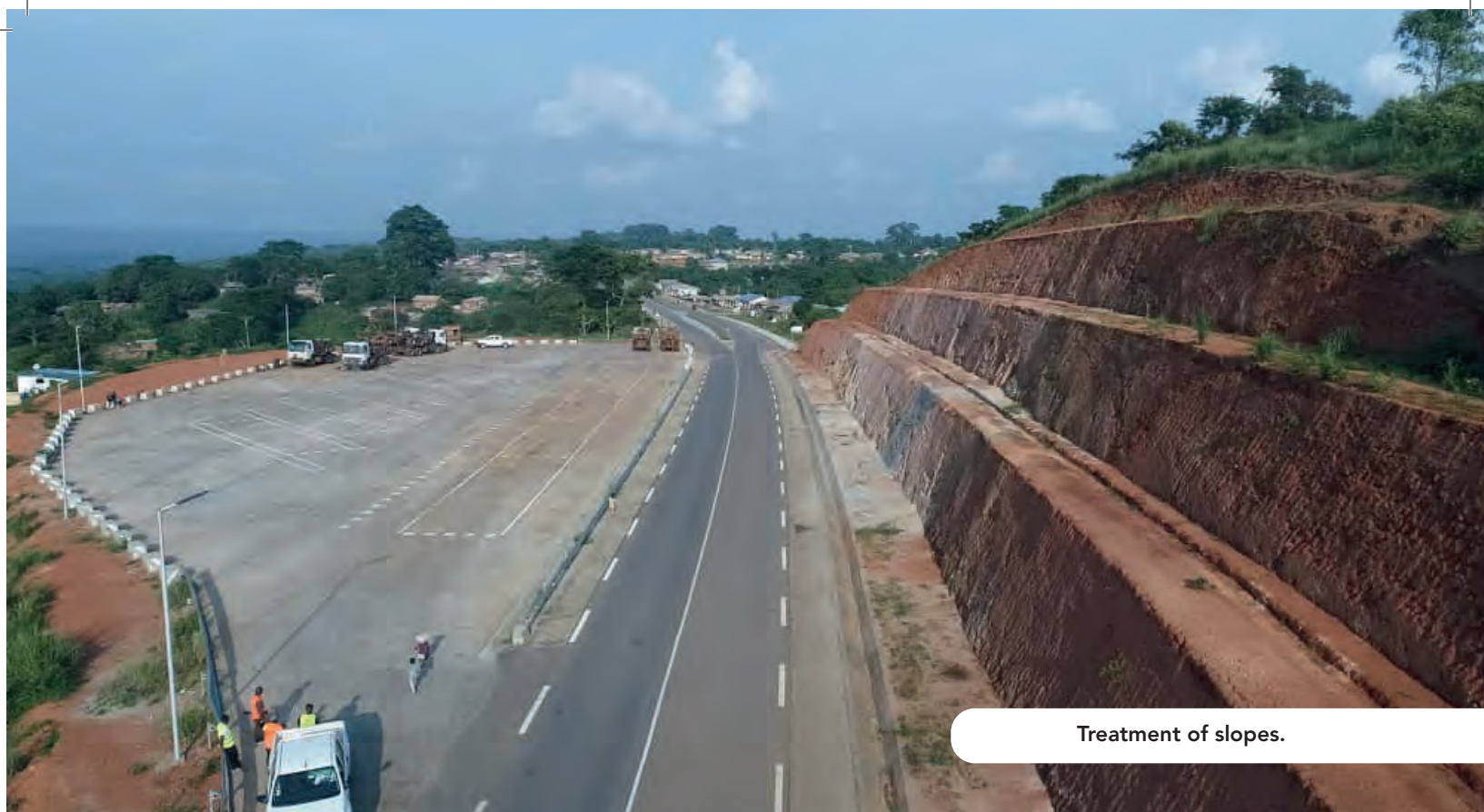


Table 5 : Comparative condition of the network per road category.

Description	Length (km)		Good		Length		Poor	
	2023	2024	2023	2024	2023	2024	2023	2024
Motorways	109,10	109,10	100,00%	100,00%	0,00%	0,00%	0,00%	0,00%
National Roads	9 387,26	9 387,26	30,19%	27,41%	43,65%	41,70%	26,16%	30,89%
Regional Roads	13 841,57	13 841,57	6,56%	6,30%	28,46%	29,28%	64,98%	64,42%
Municipal Roads	98 535,07	98 535,07	10,18%	3,13%	15,76%	16,64%	74,06%	81,49%
Total	121 873,00	121 873,00	11,78%	5,35%	18,94%	19,73%	69,28%	74,92%



Treatment of slopes.

Generally speaking, municipal road conditions negatively affects the overall condition of the road network, which has remained stable and stands at 121,873 km. The percentage of municipal roads in poor condition has risen from 74.06% in 2023 to 81.49% in 2024. Not only do these roads experience traffic disruption from time to time, but also, they do not have a satisfactory level of service (comfort, signage, visibility). Additional efforts should be made, particularly by increasing the resources made available for road maintenance and improving governance, for the growth of local economy and the well-being of the local population.

1- ROAD MAINTENANCE PROGRAMMING FOR 2024

Decree No. 2013/7696/PM of 27 August 2013 to amend the allocation of Road Fund resources serves as the basis for the Fund's support to authorising officers in preparing their programming, as well as notifying each of them of the budget corresponding to each type of service. The programmes submitted by authorising officers are analysed by the Fund's technical structures before being approved by the Management Committee. Programming can be readjusted, as necessary, according to priorities or an assessment of the level of implementation.

• Resource distribution key

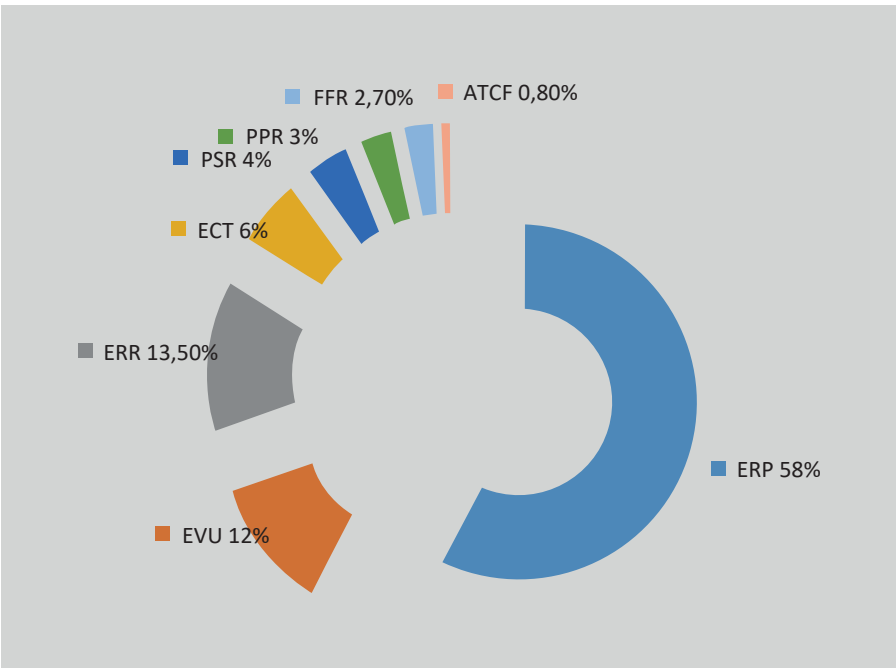
Decree No. 2013/7696/PM of 27 August 2013 remains the regulatory framework that defines the distribution key for resources allocated to the Road Fund to finance eligible services.



Table 6 : Resource distribution key, applied during the 2024 financial year

Types of services	Abbreviations	Distribution key
Maintenance works on the classified inter-urban priority network (national and regional roads)	PNM	Min. 58%
Priority urban road network maintenance works	URM	Max. 12%
Municipal roads maintenance works and equipment	RRM	Max. 13,5%
Road or geotechnical studies and control of works	SCW	Max. 6%
Road safety	RS	Max. 4%
Routine maintenance of fixed and mobile facilities necessary for the protection of public roads	PPR	Max. 3%
Road Fund operating expenses	RFO	Max. 2,7%
Technical, accounting and financial audits	TAFA	Max. 0,8%

Chart 3 : Distribution of resources per type of service



This breakdown takes into account the classification of roads instituted by Decree No. 2017/144 of 20 April 2017 and the transfer of certain powers in the road maintenance sector by the Road Fund authorising officers, as part of the decentralisation process.

For the 2024 financial year, resources allocated to each authorising officer, according to the distribution key, are shown in the table below, in millions of CFA francs:

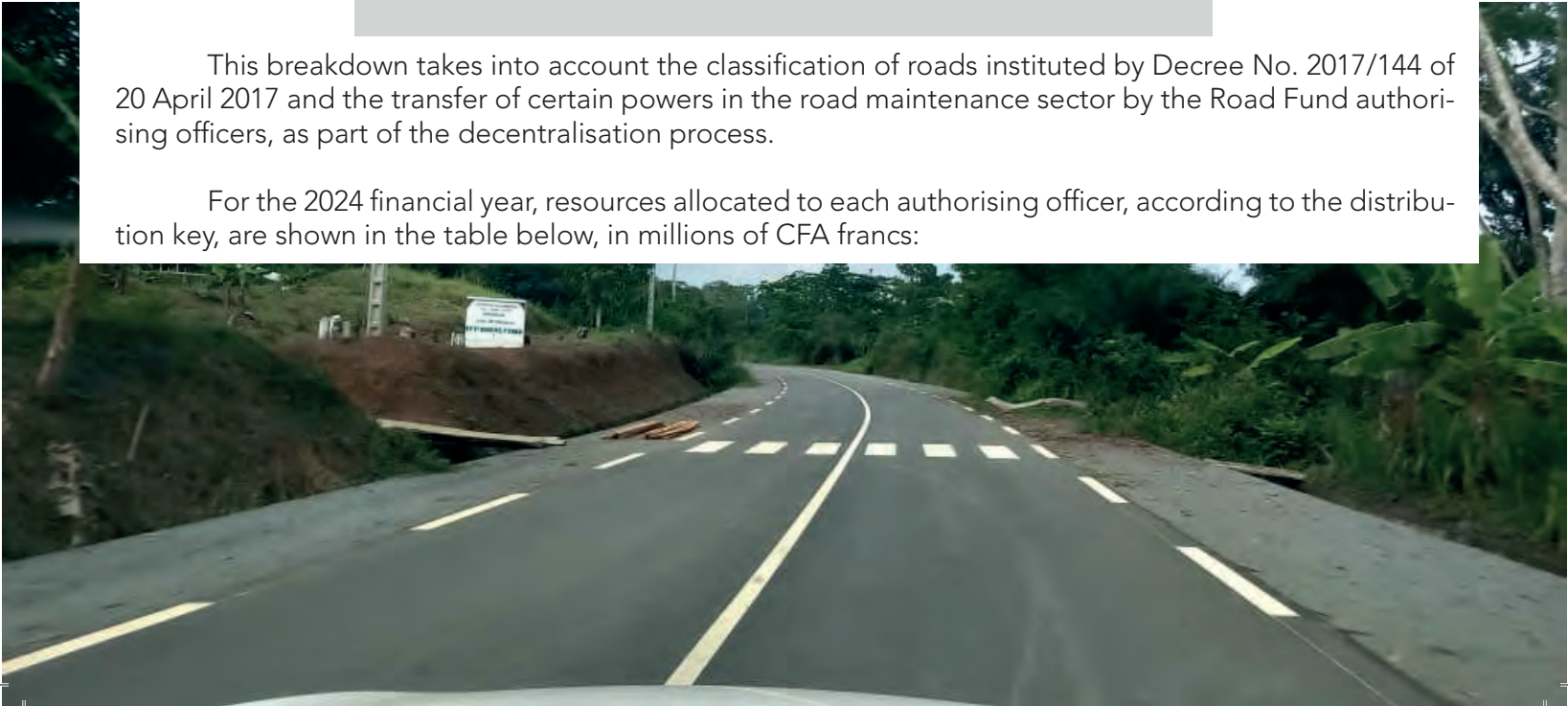


Table 7 : Distribution of resources in 2024 per authorising officer (in millions CFAF)

TYPES OF SERVICES	MINTP	MINH DU	MINT	RLAs	FR	Rate per type
PNM	24 507					49,01%
CR				12 500		25,00%
RAP	301					0,60%
SCW	2 332	430		180		5,88%
URM		5 378		622		12,00%
RS			1 700	300		4,00%
RFO					1 350	2,7%
TAF A					400	0,8%
TOTAL	27 140	5 808	1 700	13 602	1 750	100%

The resources allocated to the various services in relation to the overall resources of the Road Fund for the 2024 financial year are in line with the quota of distribution key. However, municipal road maintenance has been increased from 13.5% to 25% in accordance with Letter No. B70/2-28/SG/PM of 10 January 2019.

- **Road Fund commitments for the year 2024**

The authorising officers' programmes for the 2024 financial year were prepared on the basis of (i) the 50 billion CFA francs allocated to the "Maintenance" Window of the Road Fund by the Finance law of the 2024 financial year, and (ii) correspondence No. B70/d28/SG/PM of 10 January 2019 from the Prime Minister, Head of Government, relating to the amount of MINTP's allocation, meant for maintenance of municipal roads.

After approving the programmes, the Road Fund Management Committee exceptionally granted the various authorising officers a carry-over of unused resources from the 2023 financial year, totalling 3,639 million CFA francs, as detailed in table 5 below.



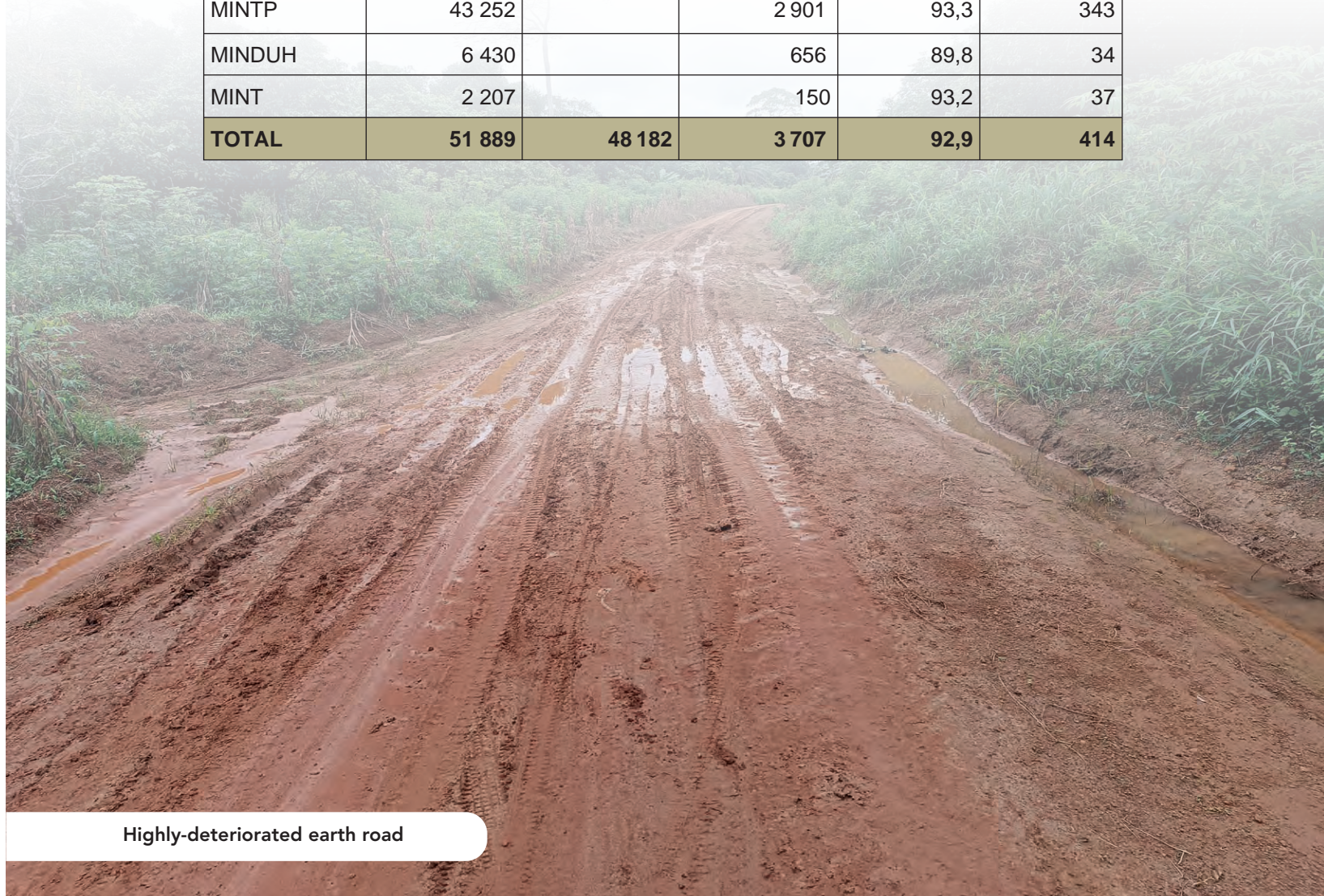
Table 8 : Distribution of resources allocated in 2024 per authorising officer (in millions CFAF) (initial programme and report)

Authorising Officers	Basic budget	Carry-over of resources not committed in 2023	Basic budget + carry-over
MINTP	39 820	3 432	43 252
MINH DU	6 430	0	6 430
MINT	2 000	207	2 207
TOTAL	48 250	3 639	51 889

As part of the execution of the 2024 road maintenance programme of the three authorising officers (MINTP, MINH DU, and MINT) under “Maintenance” Window, for a provisional budget of 51,889 million CFA francs, including carry-overs, the Road Fund has committed a total amount of 48,182 million CFA francs, i.e. a commitment rate of 92.9% as at 31 December 2024. Details are shown in the table below:

Table 9 : Summary of 2024 programme commitments per authorising officer (including carry-over) (in millions CFAF)

Authorising Officers	Budget	Commitments	Available Appropriation	Commitment Rate	Number of Approved Contracts
MINTP	43 252		2 901	93,3	343
MINDUH	6 430		656	89,8	34
MINT	2 207		150	93,2	37
TOTAL	51 889	48 182	3 707	92,9	414



Highly-deteriorated earth road

Chart 4 : Comparison of Commitments made against resources transferred per authorising officer

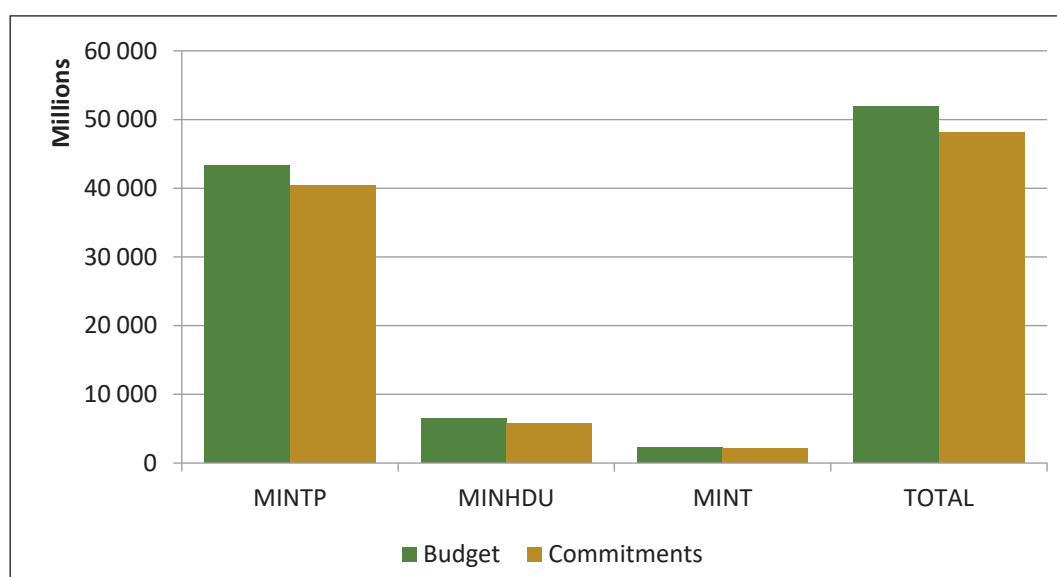


Table 10 : Commitments (basic programme and carry-over) excluding councils

Authorising Officers	Budget	Commitments	Available Appropriation	Commitment Rate	Number of Approved Contracts
MINTP	23 800 668 181	23 216 948 589	583 719 592	97,55%	93
MINDUH	5 808 438 867	5 254 871 049	553 567 818	90,47	29
MINT	1 897 500 000	1 777 833 626	119 666 374	93,69	18
TOTAL	31 506 607 048	30 249 653 264	1 256 953 784	96,01	140



Potholes patching

- Performance of councils for the 2024 financial year**

In a bid to strengthen decentralisation, the three main authorising officers of the Road Fund transferred an overall amount of 20,382 million CFA francs to the councils selected in 2024. Specific workshops have been organised to build the capacities of mayors regarding project ownership, to enable effective management of municipal road projects; the workshops were also meant to enhance their understanding of the Fund’s financing processes and mechanisms.

It is worth noting that the budget allocated to councils by MINTP (19,451 million CFAF) is well above the minimum regulatory threshold of 25% of Road Fund resources, that is 12,500 million CFA francs. This initiative reflects the determination of the Ministry of Public Works to increase the resources allocated to councils for road mainte-

nance works under their jurisdiction.

Out of an estimated budget of 20,382 million CFA francs, the Road Fund committed **17,932 million CFA francs** of resources transferred to councils in 2024, reflecting a commitment rate of 87.98%, up as compared to 82.74% in 2023.

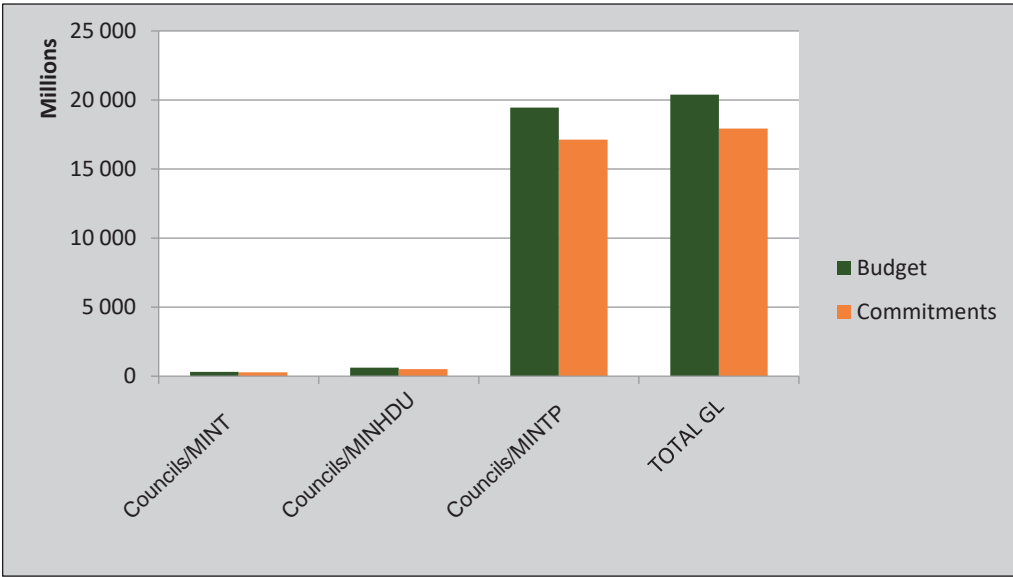
In addition, 157 councils out of a total of 360 were transferred resources in 2024, representing a rate of 43.61%. This marks a decrease of 11 councils compared to 2023, when 168 councils benefited.

The table below shows the status of commitments of resources transferred to councils by the main authorising officer, including carry-over from 2023.

Table 11 : Status of commitments of resources transferred to councils per main authorising officer in 2024

Authorising Officers	Budget	Commitments	Surpluses	Commitment Rate
Councils/MINT	309 993 150	279 767 063	30 226 087	90,25%
Councils/MINHDU	621 561 133	518 645 311	102 915 822	83,44%
Councils/MINTP	19 451 426 867	17 134 456 604	2 316 970 263	88,09%
TOTAL	20 382 981 150	17 932 868 978	2 450 112 172	87,98%

Chart 5 : Comparison of Commitments made against resources transferred to councils in 2024



Two hundred and seventy-four (274) councils’ contracts were approved in 2024, an increase of 44 contracts compared to 2023, with two hundred and thirty (230) contracts approved. It is detailed in the following table:

Table 12 : Comparison of councils’ contracts approved per authorising officers 2024

Authorising Officers	Number of Approved Contracts		% of approved contracts	
	2023	2024	2023	2024
Councils/MINTP	254	250	91%	91,24%
Councils/MINH DU	8	5	3%	1,83%
Councils/MINT	16	19	6%	6,93%
TOTAL	278	274	100%	100%

The table above shows a drop in the number of approved contracts for the 2024 financial year at MINTP and MINDHU, compared to 2023, which had 254 with 8 approved contracts, respectively. On the other hand, MINT has gone from 16 approved contracts in 2023 to 19 in 2024, an increase of three (3) contracts.

In 2024, MINTP allocated resources to councils by region in the basic programme (without carry-over), as detailed in the table below:



Table 13 : Status of resources allocated to councils by MINTP for each region (in million CFAF)

Regions	Number of councils in the region	Number of councils selected	Coverage rate	Length of engineering structures (LM)	Length of roads (km)	Resources allocated to councils in 2024	% allocation of resources
ADAMAWA	21	06	29%	11,00	251,35	435 453 914	3,48%
NORTH	21	07	33%	19,00	310,17	581 404 710	4,65%
FAR NORTH	47	18	38%	689,30	220,00	1 545 210 458	12,36%
LITTORAL	34	13	38%	134,19	65,50	964 715 076	7,72%
NORTH WEST	34	14	41%	108,54	96,50	1 119 976 244	8,96%
WEST	40	22	55%	194,80	73,20	1 819 325 651	14,55%
SOUTH-WEST	31	10	32%	132,14	84,00	790 000 000	6,32%
CENTRE	70	43	61%	849,89	123,00	3 317 352 940	26,54%
EAST	29	13	45%	323,75	74,20	1 029 642 905	8,24%
SOUTH	33	11	33%	270,23	37,00	896 918 102	7,18%
TOTAL	360	157	44%	3 264,36	803,40	12 500 000 000	100%

Analysis of the data in the table above reveals that two regions (West and Centre) have a coverage rate of over 50%, with 22 and 43 councils respectively out of the 157 selected nationwide for the 2024 financial year. However, there is a relative balance in the allocation of resources between the different regions.

• Performance of regions for the 2024 financial year

MINTP has transferred resources totalling 4,184 million CFA francs to the regions, as follows:



Table 14 : Distribution of resources transferred to the ten regions in 2024

Regions	2024 Resources	%
ADAMAWA	369 867 440	8,84%
NORTH	314 999 937	7,53%
FAR NORTH	229 767 229	5,49%
LITTORAL	424 148 124	10,14%
NORTH WEST	999 997 601	23,90%
WEST	424 983 681	10,16%
SOUTH WEST	319 893 850	7,65%
CENTRE	374 745 557	8,96%
EAST	458 055 213	10,95%
SOUTH	267 604 446	6,40%
TOTAL	4 184 063 078	100,00%

It should be noted that the transfer of resources to the regions was carried out even though the instruments transferring jurisdiction for regional road maintenance, as well as those defining the specifications, have not yet been finalised.

Chart 6 : Distribution of resources allocated to the ten regions for the 2024 financial year

For the 2024 financial year, MINTP allocated a budget of 4,184 million CFA francs to the regions, a decrease of 2,599 million compared to the 6,783 million CFA francs allocated the previous year. This decrease is largely attributed to the delayed availability of the documentation required to monitor the execution of road maintenance projects at the regional level. Details are shown in the table below:

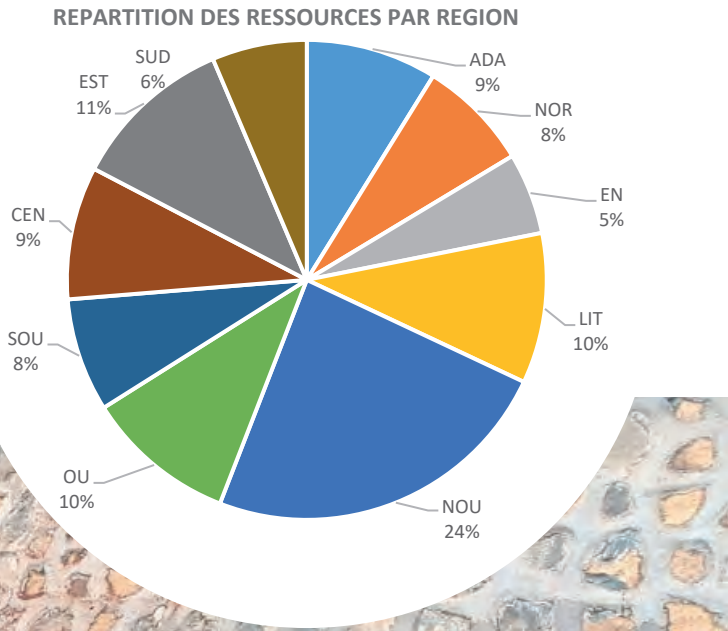


Table 15 : Comparison of resources transferred to the ten regions

Regions	2023 Resources	2024 Resources	Gap
ADAMAWA	535 109 219	369 867 440	165 241 779
NORTH	600 000 000	314 999 937	285 000 063
FAR NORTH	620 015 234	229 767 229	390 248 005
LITTORAL	600 000 000	424 148 124	175 851 876
NORTH WEST	700 000 000	999 997 601	-299 997 601
WEST	793 500 000	424 983 681	368 516 319
SOUTH WEST	687 070 525	319 893 850	367 176 675
CENTRE	899 016 133	374 745 557	524 270 576
EAST	649 120 200	458 055 213	191 064 987
SOUTH	700 000 000	267 604 446	432 395 554
TOTAL	6 783 831 311	4 184 063 078	2 599 768 233

By taking ownership of the Fund's financing processes and mechanisms, the presidents of the Regional Councils exercised their responsibilities as project owners for regional roads. The resources transferred to the regions in 2024 were committed to the tune of 6,594 million CFA francs, out of a provisional budget of 4,184 million CFA francs, giving a commitment rate of 98%. The table below shows the situation of commitments in relation to the resources allocated in 2024 to the regions in the MINTP programme.

Table 16 : Status of commitments compared with the resources allocated to the regions by MINTP in 2024 (in million CFAF)

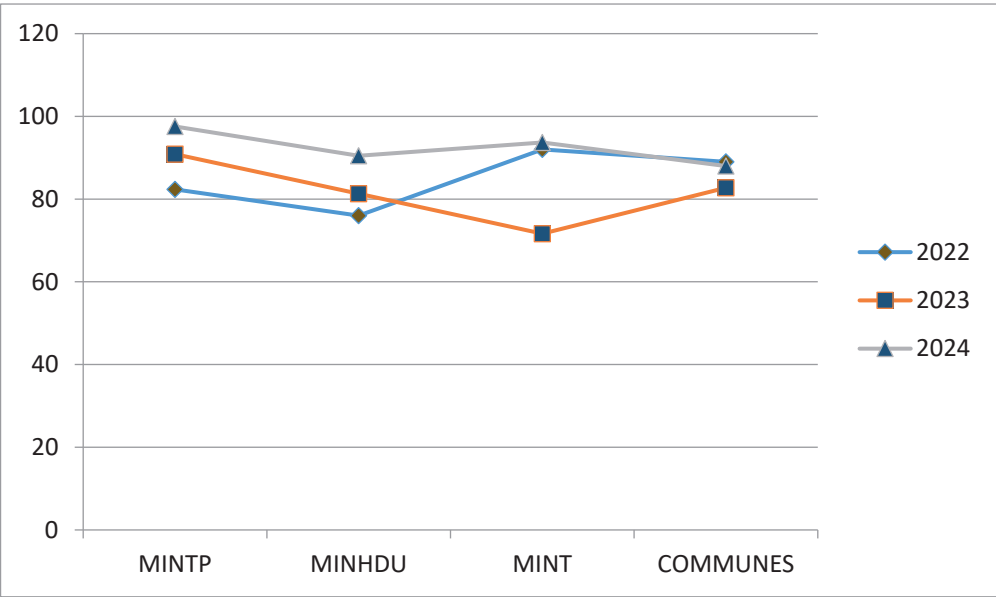
Regions	Resources allocated to regions in 2024	Commitments	Surpluses	Commitment Rate
ADAMAWA	369 867 440	369 867 440	0	100%
NORTH	314 999 937	314 999 937	0	100%
FAR NORTH	229 767 229	229 767 229	0	100%
LITTORAL	424 148 124	424 148 124	0	100%
NORTH WEST	999 997 601	929 715 358	70 282 243	93%
WEST	424 983 681	424 983 681	0	100%
SOUTH WEST	319 893 850	319 893 850	0	100%
CENTRE	374 745 557	374 745 557	0	100%
EAST	458 055 213	458 055 213	0	100%
SOUTH	267 604 446	256 736 378	10 868 068	96%
TOTAL	4 184 063 078	4 102 912 767	81 150 311	98%

The trend of commitment level of authorising officers over the last three (3) years is presented in the following table:

Tablea17 : Trend of programme commitments rate over the last 3 years per authorising officer

Authorising Officers	2022	2023	2024
MINTP	82,36%	90,86%	97,55%
MINHDU	76%	81,28%	90,47%
MINT	92%	71,64%	93,69%
COUNCILS	89%	82,74%	87,98%
TOTAL	82%	90,43%	92,86%

Chart 7 : Trend of commitments over the last three years



An analysis of the data presented above shows an increase in the commitment rate among the various authorising officers between 2023 and 2024, with MINT in particular rising from 71.64% to 93.69%.



- **Presentation of commitments in number of contracts**

The evaluation in terms of the number of contracts awarded over the last three (3) years helps assess the volume of contracts awarded by the authorising officers.

Table 18 : Distribution of contracts per authorising officer over the last three years

Authorising Officers	Number of contracts 2022	Number of contracts 2023	Number of contracts 2024	Rate (%) 2024
MINTP	184	148	93	22,46%
MINHDU	48	39	29	7,01%
MINT	16	17	18	4,35%
COUNCILS	230	278	274	66,18%
Total	478	482	414	100%

The Road Fund approved a total of four hundred and fourteen (414) contracts, all authorising officers included, compared with 482 in 2023, i.e. an increase of 68 contracts, for a total amount of 48 182 million CFA francs. This decrease is mainly due to delays in contracts award.

With regard to the resources transferred to RLAs, two hundred and seventy-four (274) councils' contracts were approved by the Road Fund for a total amount of 17,932 million CFA francs, i.e. a commitment rate of 87.98%.

The table below shows the rate of resources transferred by authorising officers in 2024.

Table 19 : Resources Transferred to Councils in 2024

Authorising Officers	Annual Budget (in million CFAF) (A)	Amount of Resources Transferred to Councils in 2024 (in million CFAF) (B)	% of Transferred resources (A)/(B)	Number of councils having received resources in 2024
Councils/MINTP	39 820	12 500	31%	157
Councils/MINHCU	6 430	621	9,66%	05
Councils/MINT	2 000	300	15%	20
TOTAL	48 250	13 421	27,82%	182

It should be noted that, in accordance with regulations on decentralisation, MINTP and MINT transferred at least 15% of their annual allocation to councils. However, MINHCU's 9.66% rate is well below the required quota.

1. Payment transactions

An agreement between the Ministry of Finance, representing the State of Cameroon, and the Road Fund requires that 5 billion CFA francs is paid into the Road Fund account on the 15th of each month via an automatic debit mechanism.

In performing its duties, the Fund paid the invoices submitted by the authorising officers.

It should be noted that in the 2024 financial year, out of the 50 billion provided for in the Finance Law, the Road Fund received only 35

billion, a deficit of 15 billion CFA francs. This situation affected the institution's ability to settle outstanding invoices, which amounted to 11.891 billion CFA francs as at 31 December 2024.

The resources, notwithstanding, enabled the net payment of invoices amounting to **27.140 billion CFA francs**, while the remaining balance was used to remit taxes (AIT and VAT) withheld on these invoices, as well as to cover operating expenses for the 2024 financial year.

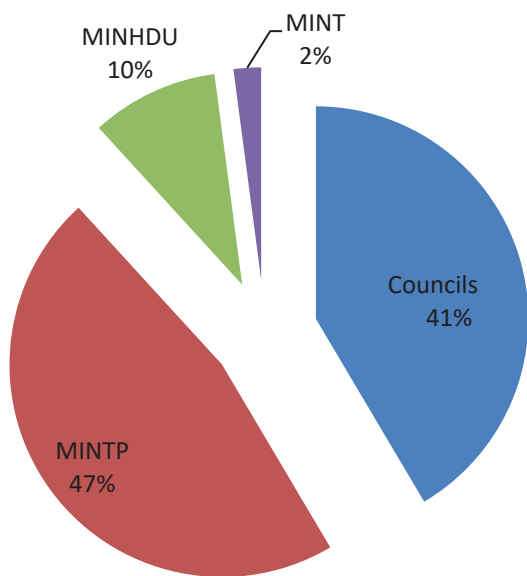


Construction of stone ditches.

Table 20 : Summary statement of payments for the 2024 financial year per authorising officer

Authorising Officers	Payments in 2024 (in million CFAF)	Percentage (%)
MINTP	12 680	46,72%
MINH DU	2 634	9,71%
MINT	566	2,08%
COUNCILS (RLAs)	11 260	41,49%
TOTAL	27 140	100

Chart 8 : Distribution of payments per authorising officer in 2024



• Trend in payments between 2023 and 2024

Total invoices payments fell from 29.421 billion in 2023 to 27.140 billion in 2024, i.e. a drop of 2.281 billion in absolute terms and 7.75% in relative terms.

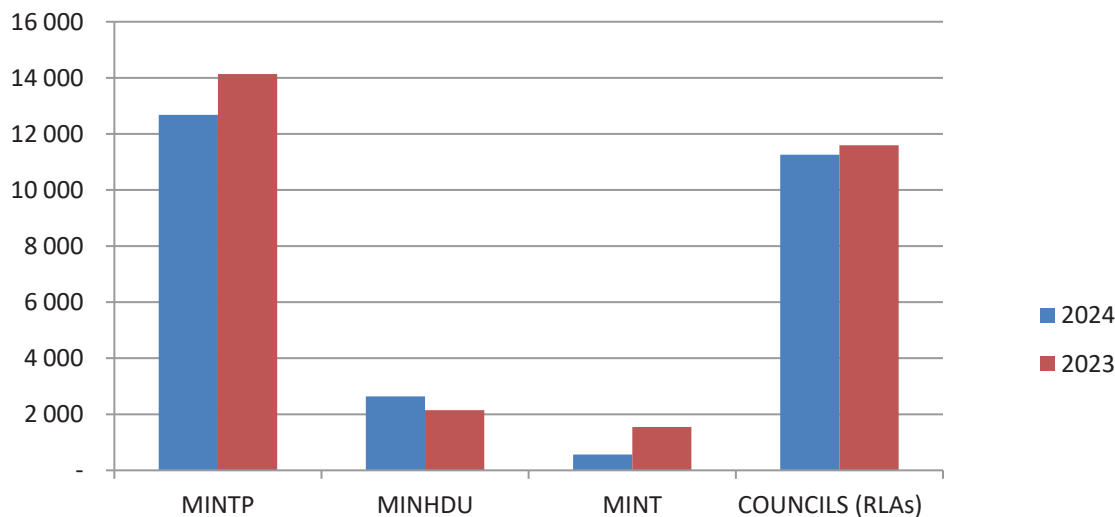
This drop is mainly due to the fact that the automatic debit was effective for 7 months, as opposed to the 10 months expected.

This cash flow problems has an impact on invoices payment, which slows down the mobilisation of service providers in the field to advance the implementation of projects for the well-being of the population.

Table 21: Comparison of payments per authorising officer between 2023 and 2024 (in million CFAF)

Authorising Officers	2023 payments	2024 payments	2024 percentage	Variation (c=b-a)	Progress rate (in %)
	(a)	(b)			(d=c/a)
MINTP	14 136	12 680	46,72	-1 456	-10,30
MINH DU	2 144	2 634	9,71	490	22,85
MINT	1 544	566	2,08	-978	-63,34
COUNCILS (RLAs)	11 597	11 260	41,49	-337	-2,90
TOTAL	29 421	27 140	100	-2 281	-7,75

Chart 9 : Comparison of payments per authorising officer between 2023 and 2024



2. Status of processed invoices during the 2024 Financial Year

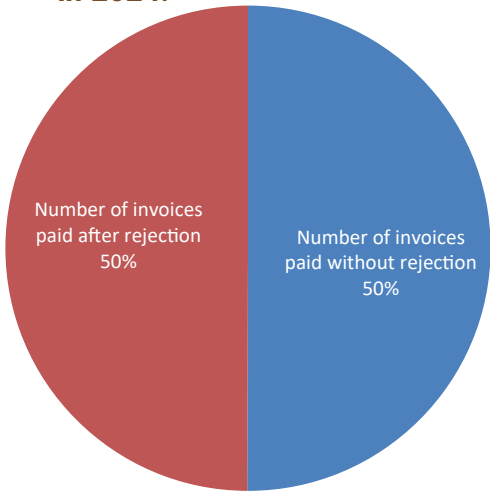
The Road Fund received 991 invoices during the Financial Year 2024. When processing an invoice, three things may occur: validation without rejection, validation after rejection and rejections.

The table below shows the statistical data relating to invoices received, processed, validated and rejected during the 2024 financial year.

Table 22: Comparative status of the number of processed invoices between 2023 and 2024

Year	Number of invoices received (a)	Average number of invoices processed per day (b)	Number of invoices paid without rejection (c)	Number of invoices paid after rejection (d)	Rejection rate (d/a)
2023	1 083	12	433	650	60%
2024	991	15	496	495	50%

Chart 10 : Structure processed invoices in 2024.



In addition, a reduction in the rejection rate was observed in 2024, i.e. 50% against 60% in 2023. This improvement is explained by the effects of the capacity-building workshops for RLAs on Road Fund procedures during the 2024 financial year.

3. Status of penalties

Article 168 of Cameroon’s Public Contracts Code stipulates that the purpose of penalties is to compensate the Project Owner for any overrun of the contractual period attributable to the contract holder or any other technical or safety requirement set out in the contract. However, these penalties may not exceed 10% of the amount including taxes of the initial contract, including any amendments, otherwise the contract may be terminated.

In application of this provision, the Road Fund withholds and transfers to the PCRA, via the earmarked account (EA) dedicated for public contracts, all penalties applied within the

framework of the execution of contracts for which it is designated as the payer.

Following deliberations and assessment carried out by the PCRA - Road Fund platform, the penalties for the years 2019 to 2023 amounted to **376,406,775 CFAF**, i.e. **316,537,715 CFAF** for the “Maintenance” Window and **59,869,060 CFAF** for the “Investment” Window. These penalties were wholly transferred to the PCRA.

In addition, at the end of deliberations on the platform for the 2024 financial year, the amount of delay penalties withheld and to be transferred amounts to **95,356,115 CFAF**, i.e. **91,163,317 CFAF** for the “Maintenance” Window and **4,192,798 CFAF** for the “Investment” Window.

These amounts will be transferred to PCRA in 2025.



4. Status of bonds

Three types of bonds were deposited at the Road Fund during the 2024 financial year: start-up advance bonds (SAB), performance bonds (PB) and retention bonds (REBO). These bonds are designed to protect the Fund's administration against the risks associated with the non-performance of services or breach of contractual obligations.

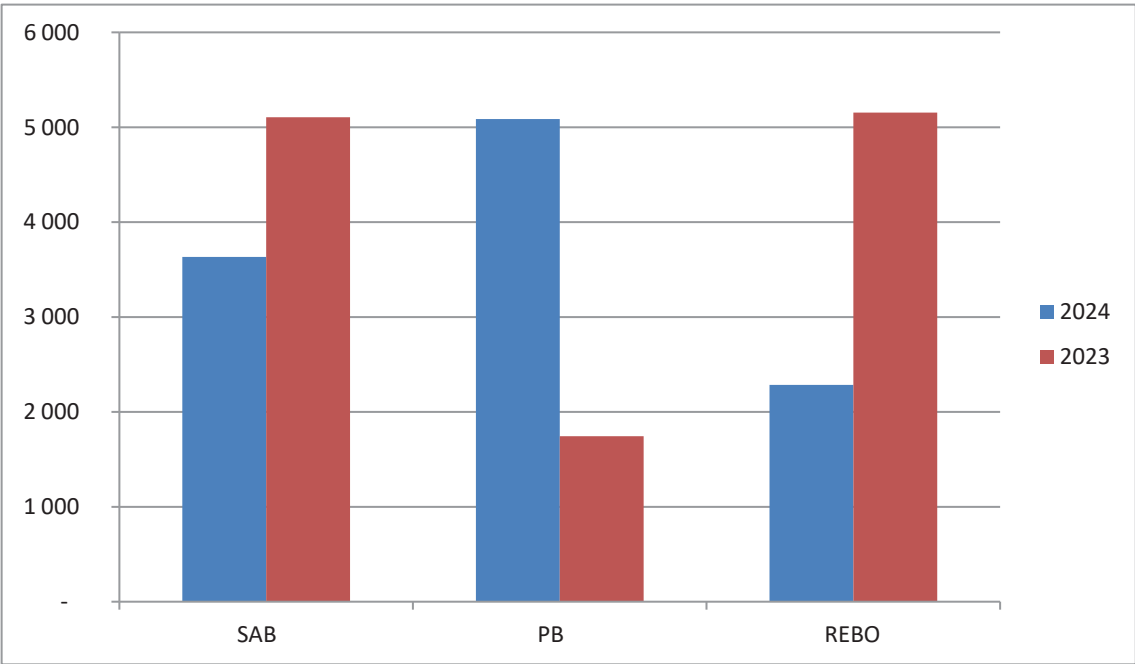
- Bonds received in 2024

The Road Fund received 573 bonds during the 2024 financial year worth 11.005 billion CFA francs against 12.004 billion CFA francs in 2023, a decrease of 0.999 billion CFA francs in absolute terms and 8.32% in relative terms. This drop is due to the decrease in the number of contracts with the Road Fund as guarantee.

Table 23 : Comparative statement of bonds received

Type of bonds	Financial year 2024		Financial year 2023		Gap	
	Numbers	Value (in million CFAF)	Numbers	Value (in million CFAF)	Numbers	Value
SAB	85	3 634	134	5 105	-49	-1 471
PB	290	5 086	379	1 744	-89	3 342
REBO	198	2 285	274	5 155	-76	-439
Total	573	11 005	787	12 004	-214	1 432

Chart 11: Comparison of bonds between 2023 and 2024



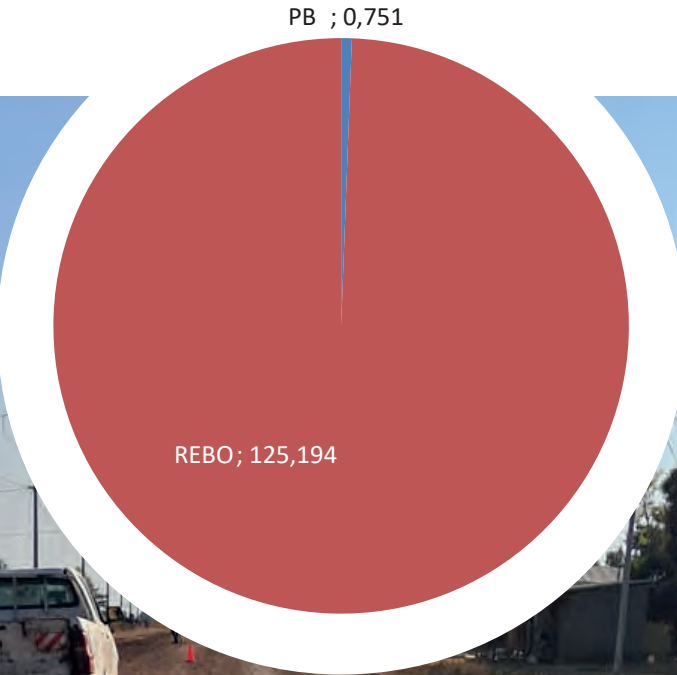
• Refunded bonds

During the 2024 financial year, the Road Fund refunded bonds worth 125.945 million CFA francs against 76.264 million CFA francs in 2023, i.e. an increase of 49.681 million CFA francs in absolute terms and 65.14% in relative terms.

Table 24 : Status of refunded bonds in the 2024 Financial Year

Type of bonds	Refunds for the 2024 financial year		RATE %
	Numbers	Value (in million CFAF)	
PB	1	0.751	0,60
REBO	1	125,194	99,40
Total	2	125,945	100

Chart 12: Distribution of refunded bonds per type





Head of a simple box culvert.

B- FINANCING OF ROAD INVESTMENT PROGRAMMES

1- Resources of "Investment" window programme

As part of its road maintenance financing missions, the Road Fund operates through two (2) windows: (i) the "Maintenance" window and (ii) "the Investment" Window. The "Investment" and "Maintenance" windows accounts are held at the MINTP/MINH DU Specialised Paymaster's Office. Following the agreement of 24 January 2018, a special transit account was created at BEAC to facilitate payment operations (works and operation) for the "Maintenance" window.

In 2024 financial year, the Road Fund received from MINTP 971 million CFA francs

against 8 379 billion CFA francs in 2023, a decrease of 7.408 billion in absolute terms and 88.41% in relative terms.

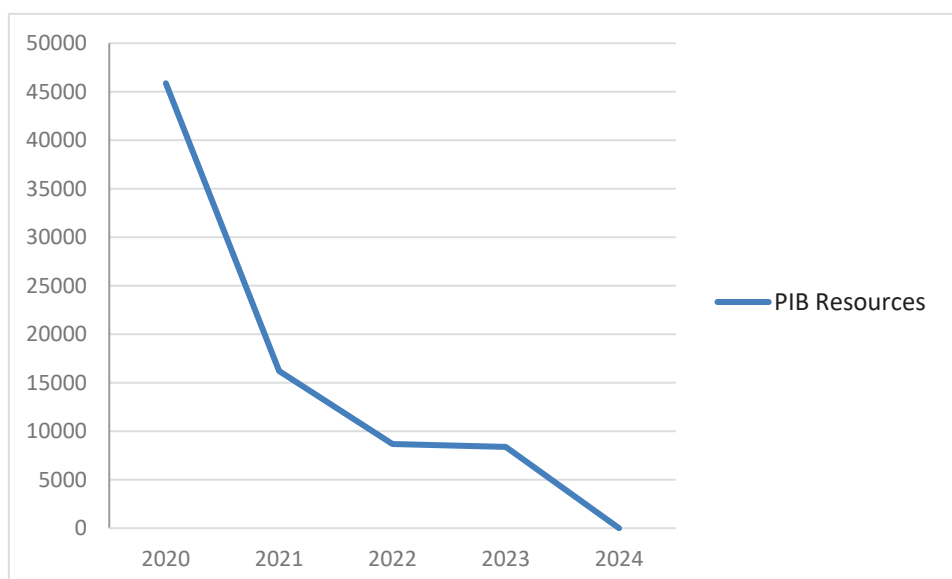
This significant reduction in "Investment" Window resources results from (i) the fact that the vast majority of projects have come to a close and (ii) MINH DU's decision to stop channelling its resources through the Road Fund accounts, found at the MINTP/MINH DU Specialised General Paymaster's Office from 2020.

The table below shows the resources received in the "Investment" window over the last five years.

**Table 25 : Trend of annual resources transferred to the “Investment” window
(in millions of CFAF)**

Resources received by the Road Fund classified per financial year from 2020 to 2024 (in millions of CFAF)						
Programmes	2020	2021	2022	2023	2024	Total
PIB resources	45 867	16 202	8 685	8 379	0,971	79 133,971
Total	45 867	16 202	8 685	8 379	0,971	79 133,971

Chart 13 : Trend of annual resources received under the investment window per programme.



2- Payments from the “Investment” window programme

The payments made during a financial year correspond to the sums deducted from the Road Fund account lodged at the MINTP/MINH DU specialised paymaster’s office. These withdrawals are used to settle the invoices of the “Investment” window. The following table shows changes in payments under the “Investment” window over the last five financial years:

**Table 26 : Trend of payments under the investment window over the last five years
(in millions of CFAF)**

Programmes	2020	2021	2022	2023	2024	Total
PIB resources	10 035	15 664	7 260	6 275	3 052	42 286

Chart 14 : Comparison of payments under the “Investment” window per programme.

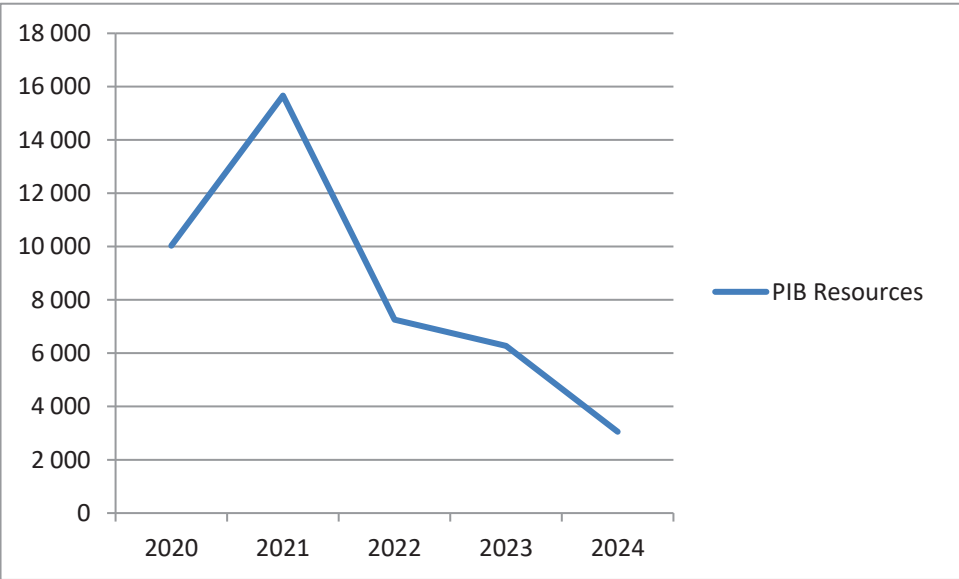


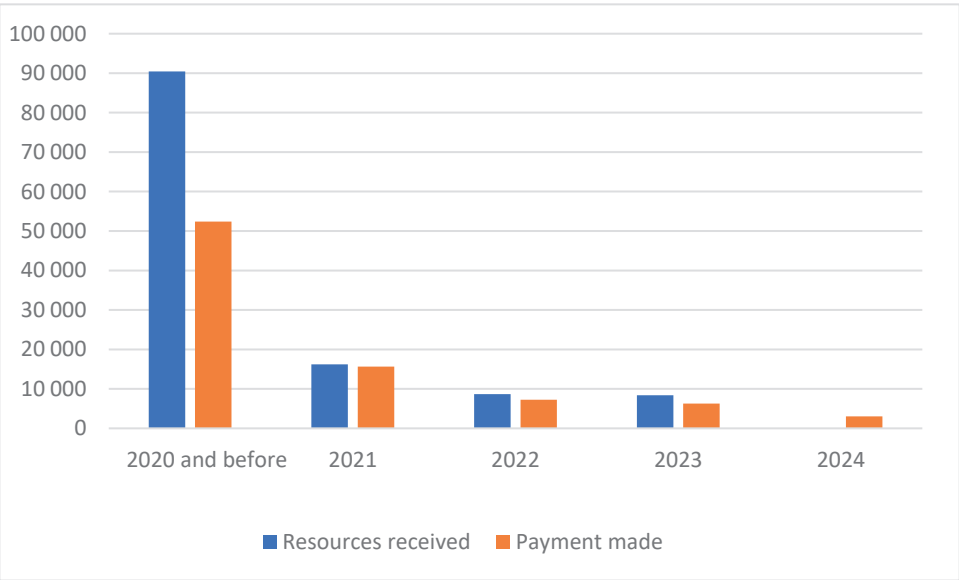
Table 27 : Comparative statement of resources received with payments made over the last five years (in millions CFAF)

Years	2020 and before	2021	2022	2023	2024	Total
Resources received	90 439	16 202	8 685	8 379	0,971	123 705,971
Payments made	52 397	15 664	7 260	6 275	3 052	84 648

Between 2019 and 2024, the Road Fund received resources totalling 123.706 billion and made payments amounting to 84.648 billion, representing a payment rate of 68.43%.

It should be noted that the principle of fungibility of resources does not apply in this window. Each resource is linked exclusively to a specific project.

Chart 15 : Comparison between resources received and payments made from the “Investment” window during the 2024 financial year.



Payments under the “Investment” Window decreased by 51.36%, from 6.275 billion CFA francs in 2023 to 3.052 billion CFA francs in 2024, a drop of 3.223 billion CFA francs in absolute terms. This decrease is explained by (i) the completion of several projects, (ii) the direct payment of some projects by MINTP and MINH DU via their specialised Paymaster’s Office, and (iii) the failure to mobilise resources for the payment of outstanding invoices since 2012.

3- Pending invoices of the Road Fund due to insufficient resources as at 31 December 2024

Invoices pending payment at the Road Fund due to insufficient resources are those for which there is no budget, although cash is sometimes available.

These pending invoices have seen an increase of 10.14%, i.e. 364 million in relative terms, rising from 3.588 billion in 2023 to 3.952 billion in 2024.

This increase is mainly due to the entry of new accounts in the Road Fund, particularly that relating to the project to study and carry out construction works on the urban section of the Yaounde - Nsimalen motorway.

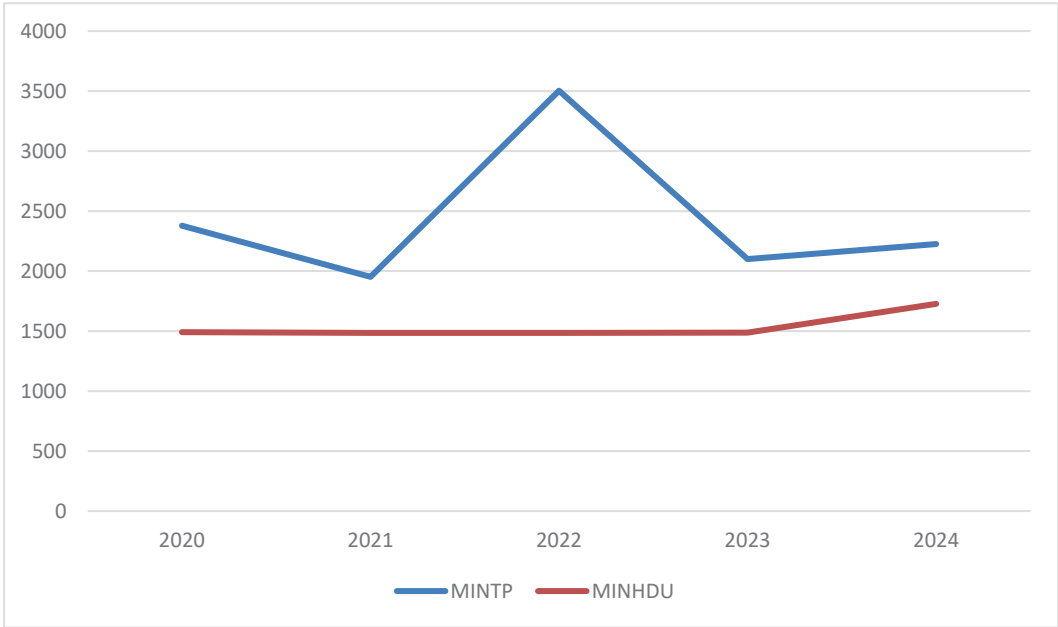
Over the last two (2) financial years, these invoices have evolved as follows:

Table 28 : Trend of pending invoices due to insufficient resources (in millions of CFAF)

<div> <div>Years</div> <div>Authorising Officers</div> </div>	Amount of pending invoices due to insufficient resources (in million CFAF)						
	2020	2021	2022	2023	2024	Total	Taux %
MINTP	2 378	1 952	3 503	2 100	2 225	12 158	61,30
MINH DU	1 491	1 485	1 485	1 487	1 727	7 675	38,70
Total	3 869	3 437	4 988	3 587	3 952	19 833	100



Chart 16 : Trend of pending invoices due to insufficient resources per authorising officer.



Construction of a block pavement.



Project signboard

C- IMPLEMENTATION OF THE ROAD FUND BUDGET AS AT 31 DECEMBER 2024

The 2024 budget is part of the implementation of the 2023-2025 Strategic Development Plan (SDP). The SDP is built around performance indicators linked to areas of competences in charge of carrying out activities. It is anchored on the improvement of the management of public finances contained in the 2020-2030 National Development Strategy (NDS30). Its main activities are geared towards improving the Fund's payment capacity, increasing the resources dedicated to road maintenance and implementing good governance. For the 2024 financial year, the Road Fund's sub-programmes have been based on the Ministry of Finance's Programme 033, the general objective of which is to improve the efficiency of the Treasury and optimise the financing of the economy.

These sub-programmes are divided into two (2) categories as follows: (i) Road Maintenance Financing (ii) Governance and improvement of working conditions.

To achieve its performance objectives, the Fund's administration made a number of mid-term transfers of appropriations from one line to another for a net amount of 330,000,000 CFA francs in compliance with the provisions of Article 32 of the Fiscal Regime of the State, authorising the transfer of appropriations from one line to another within the same programme.

The Road Fund budget has two components: (i) the authorising officers' budget for financing road maintenance operations and (ii) the operating, equipment and audit budget.

1- Implementation of the authorising officers' budget as at 31 December 2024

The resources of the "Maintenance" window dedicated to road maintenance are meant to finance activities as presented in the table below:

Table 29 : Distribution of resources dedicated to road maintenance

Actions/Activities	CA (in CFAF)	PA (in CFAF)	% Actual	Distribution key
Road maintenance with Maintenance Window resources	48 250 000 000	48 250 000 000		
National and Regional Road Maintenance	23 250 000 000	23 250 000 000	46,5%	Mini 58%
Maintenance of municipal roads	12 500 000 000	12 500 000 000	(*) 25%	Maxi 13,5%
Roads Asset Protection	1 500 000 000	1 500 000 000	3%	Maxi 3%
Urban Road Network Maintenance	6 000 000 000	6 000 000 000	12%	Maxi 12%
Studies and control of works (MINTP)	2 570 000 000	2 570 000 000	5,1%	Maxi 6%
Control of works on urban road networks	430 000 000	430 000 000	0,9%	
Road Safety	2 000 000 000	2 000 000 000	4%	Maxi 4%

(*) Maintenance of municipal roads increased from 13.5% to 25% in accordance with correspondence No. B70/2-28/SG/PM dated 10 January 2019.

This distribution takes into account the new road nomenclature enshrined in Decree No. 2017/144 of 20 April 2017 and the transfer, as part of the decentralisation process, of certain powers in the road maintenance sector by the Road Fund's authorising officers.

For the 2024 financial year, the Road Fund committed 76.48% of its resources dedicated to road maintenance, i.e. an amount of 51,156,143,889 CFA francs distributed between the various authorising officers, for a budget balanced in resources and expenditure at 66,889,588,198 CFAF in Commitment Authorisations (CA) and in Payment Appropriations (PA). This overall commitment rate is below that of the 2023 financial year, which stood

at 80.39%. This drop is due to a significant decrease in commitments under the "Investment" Window, which stood at 19.82% as at 31 December 2024 compared with 41.83% in 2023.

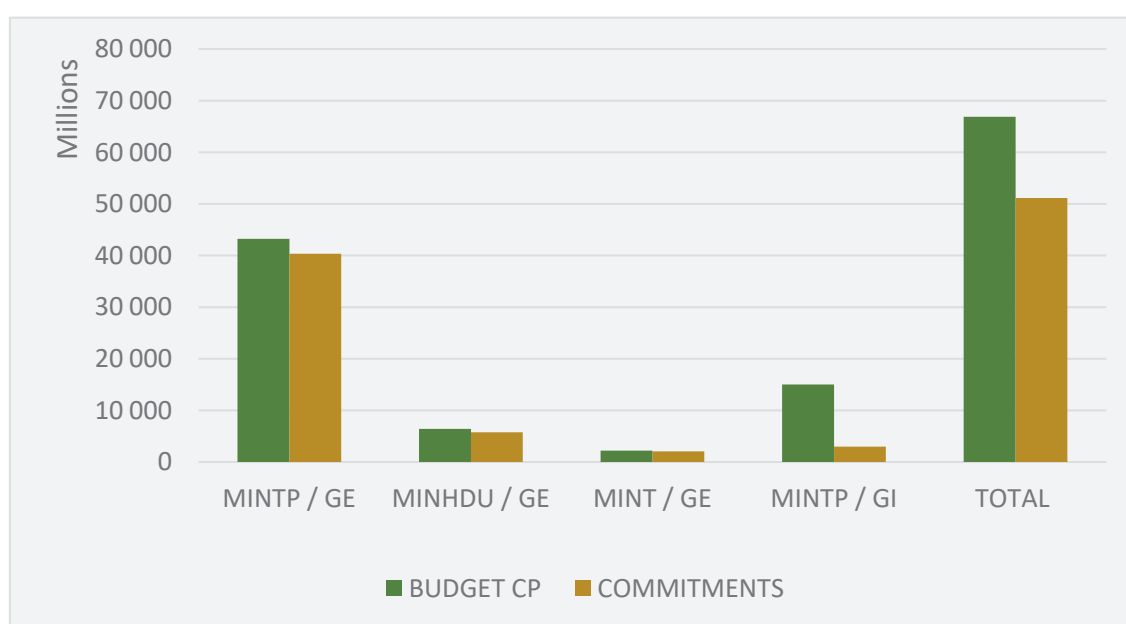
With a view to optimising the use of resources earmarked for road maintenance, the Road Fund made site visits to the three (3) road networks: Northern, Southern and Western networks, to ensure that works are carried out effectively.

Overall, the Road Fund has committed 76.48% of its resources to road maintenance, as shown in the following tables:

Table 30 : Status of commitments against resources allocated to authorising officers

AUTHORISING OFFICERS	BUDGET / FORECAST CA (A)	BUDGET / FORECAST PA (B)	COMMITMENT (C)	BALANCE D= (B)-(C)	COMMITMENT RATE (%) E= (C)/(B)
MINTP / MW	43 252 095 048	43 252 095 048	40 351 405 193	2 900 689 855	93,29%
MINHDU / MW	6 430 000 000	6 430 000 000	5 773 516 360	656 483 640	89,79%
MINT / MW	2 207 493 150	2 207 493 150	2 057 600 689	149 892 461	93,21%
MINTP / IW	15 000 000 000	15 000 000 000	2 973 621 647	12 026 378 353	19,82%
TOTAL	66 889 588 198	66 889 588 198	51 156 143 889	15 733 444 309	76,48%

Chart 17: Status of commitments against resources allocated to authorising officers



2- Implementation of the Road Fund's operating, equipment and audits budget as at 31 December 2023

The resources earmarked for the Fund's operating, equipment and audit expenses were implemented in accordance with Decree No. 2013/7696/PM of 27 August 2013 amending the allocation of the Road Fund's resources, within the limits of the proportions provided for. The "Maintenance" window devoted 2.7%, i.e. a maximum of 1,350,000,000 CFA francs of its resources to operation and equipment and 0.8%, i.e. 400,000,000 CFAF to the services provided by technical, financial and accounting audit firms.

The Road Fund's overall execution rate of the operating and equipment budget for the 2024 financial year, is **88.01%**, representing an amount of 2,596,261,374 CFAF, out of a budget of 4,621,500,000 CFAF in CA and 2,950,000 000 CFAF in PA. This rate is higher than that of 2023, which was 85.97%.

The **"Road Maintenance Financing" sub-programme** has an implementation rate of **95.67%**, with an amount of 508,744,716 CFAF used against a budget of 531,789,000 CFAF in PA. This sub-programme is broken down into actions, which were implemented as shown in the table below:

Table 31: Implementation status of the "Road maintenance financing" sub-programme

SUB-PROGRAMME	ACTIONS	INITIAL CA (A)	INITIAL PA (B)	IMPLEMENTATION (C)	% D= (C)/(B)
FINANCING	Increasing the resources allocated to road maintenance	27 700 000	27 700 000	27 000 000	97,47%
	Optimising the use of mobilised resources	928 889 000	504 089 000	481 744 716	95,57%
TOTAL FINANCING		956 589 000	531 789 000	508 744 716	95,67%

The **governance sub-programme**, which is the backbone of the Road Fund's missions, has an overall implementation rate of **86.32%**. It is built around 8 actions, which are implemented as follows:

SUB-PROGRAMME	ACTIONS	INITIAL CA (A)	INITIAL PA (B)	IMPLEMENTATION (C)	% D= (C)/(B)
Governance	Human resources management	773 450 000	773 450 000	713 680 486	92,27%
	Information resource management (applications and IT development, archiving, financial and management reporting, etc.)	232 800 000	125 300 000	90 499 516	72,23%
	Material resources management	1 888 550 000	773 550 000	631 165 382	81,59%
	Managing public procurement system	46 500 000	46 500 000	31 000 000	66,67%
	Strategic management	561 611 000	556 611 000	490 174 102	88,06%
	Marketing and communication	106 000 000	106 000 000	94 198 175	88,87%
	Optimising the use of mobilised resources	10 500 000	10 500 000	10 500 000	100,00%
	Financial reporting	26 300 000	26 300 000	26 298 997	100,00%
TOTAL GOVERNANCE		3 645 711 000	2 418 211 000	2 087 516 658	86,32%

Globally, the Road Fund has a budget implementation performance of **88.01%**. This performance is broken down into sub-programmes and actions as follows:

Table 32 : Status of budget implementation per action

SUB-PROGRAMME	ACTIONS	FINAL CA	FINAL PA	EXECUTION	%
FINANCING	Increasing the resources allocated to road maintenance	27 700 000	27 700 000	27 000 000	97,47%
	Optimising the use of mobilised resources	948 089 000	504 089 000	481 744 716	95,57%
Total Financing		975 789 000	531 789 000	508 744 716	95,67%
GOVERNANCE	Human resources management	773 450 000	773 450 000	713 680 486	92,27%
	Information resource management (applications and IT development, archiving, financial and management reporting, etc.)	232 800 000	125 300 000	90 499 516	72,23%
	Material resources management	1 888 550 000	773 550 000	631 165 382	81,59%
	Managing public procurement system	46 500 000	46 500 000	31 000 000	66,67%
	Strategic management	561 611 000	556 611 000	490 174 102	88,06%
	Marketing and communication	106 000 000	106 000 000	94 198 175	88,87%
	Optimising the use of mobilised resources	10 500 000	10 500 000	10 500 000	100,00%
	Financial reporting	26 300 000	26 300 000	26 298 997	100,00%
Total Governance		3 645 711 000	2 418 211 000	2 087 516 658	86,32%
GRAND TOTAL		4 621 500 000	2 950 000 000	2 596 261 374	88,01%

According to data shown in the table above, the rate of commitments for the 2024 financial year is up by 2% compared with the 2023 financial year, where it stood at 85.97%. This improvement results from greater rigour in the execution and monitoring-evaluation of activities, among other things.

The assessment of human resources carried out as part of the preparation of the 2023-2025 Strategic Development Plan, requires the Road Fund to lift the ceiling on its staff and acquire new expertise in the fields of law, finance and accounting, management control, public procurement management, engineering (IT and civil engineering) and general administration. This reorganisation will only

come true after the planned reform of the Road Fund. To remedy this staffing issue, the structure resorts to trainees who provide support in some of the areas mentioned above.

For the 2024 financial year, the Road Fund ensured the regular payment of staff salaries and organised several capacity-building sessions for them. Four (4) cross-functional training courses were given in the areas of (i) administrative writing, (ii) public procurement, (iii) management control and (iv) employment law.



Stone pipe culvert head

D- CHANGE IN THE MAIN INDICATORS OF THE ROAD MAINTENANCE FINANCING ACTIVITY (MAINTENANCE WINDOW)

Coverage of commitments and payment of invoices are the main performance indicators on which the analysis of road maintenance financing activities is based. This analysis is based on a comparison between the data obtained over the last three (3) years.

1- Comparative commitments coverage trend per resources received in the Road Fund account at the Central Bank

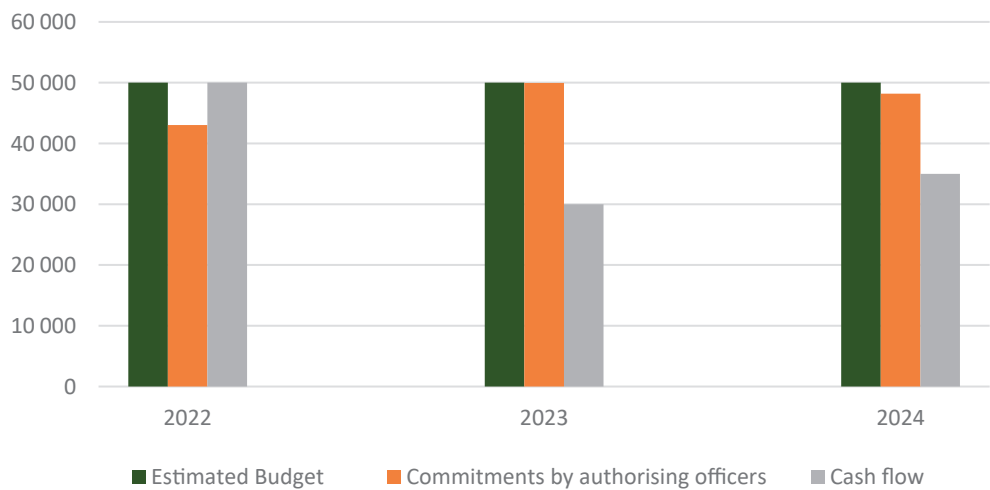
Though the automatic debit mechanism put


in place through an agreement between the Ministry of Finance and the Bank of Central African States (BEAC) has improved the Road Fund's cash flow, the institution is still faced with a budgetary imbalance. This situation results from the fact that the Treasury does not take into account the resources intended to cover the commitments made by the various authorising officers.

Table 33 : Comparative cash - commitments situation over the last three years
(in millions of CFA francs).

No.	Financial years	Estimated budget A	Commitments by authorising officers B	Cash flow C	Gap D= B-C	Variation E=B-C/C
1	2022	50 000	43 038	50 000	-6 962	-13,9%
2	2023	50 000	49 958	30 000	+19 958	+66,5%
3	2024	50 000	48 182	35 000	+13 182	+37,6%
Total		150 000	141 148	115 000	+26 148	+22,7%

Chart 18 : Comparison of budget, cash and commitments over the last three years.





An analysis of the table above and the associated chart highlights one fact: since the introduction of automatic debit, cash flow has not matched the commitments made by the Road Fund on the basis of the provisional budget. Over the last three years, commitments have exceeded cash flow by **26,148 million CFA francs**. This is due to the fact that the uncommitted resources of the authorising officers' programmes for the financial years 2022 and 2023 were exceptionally carried over to 2023 and 2024 respectively, by the Management Committee, whereas the cash proper was not actually carried over. This situation may account for pending payments due to lack of resources at the end of the reference financial years. For instance, in the specific case of the 2024 financial year, pending payments due to unavailability of resources amounted to nearly 12 billion CFA francs as at 31 December. This is explained by the deficit of 13,182 million between commitments and cash flow for the 2024 financial year. This situation makes the Road Fund run the risk of unsustainability of its financial commitments, as evidenced by:

- a significant discrepancy between financial commitments and available cash, leading to accumulated pending payments;
- uncertainty regarding the actual availability of funds for new commitments, due to the carry-over of uncommitted resources;
- slowdown in road maintenance due to payment delays, thus compromising the effectiveness of interventions and the sustainability of infrastructure.

To remedy this situation, advocacy must be intensified for an increase in the resources of the Road Fund. Increased mobilisation of funding will help reduce the gap between commitments and cash flow, ensure that funds are actually available for new commitments and guarantee the continuity of road maintenance works, which is essential for the sustainability of infrastructure.



III

CHALLENGES AND PROSPECTS: STRATEGIES FOR SUSTAINABLE ROAD MAINTENANCE

The year 2024 has been a turning point for the Road Fund, where the consolidation of achievements is combined with the need to overcome persistent challenges and look forward to an ambitious future. The main objective remains to stren-

gthen the Road Fund's position as a key stakeholder in the sustainability of the national road network, by ensuring efficient and transparent financing of road infrastructure maintenance and development.



A- MAJOR CHALLENGES: strategic focus for operational excellence

1. Matching resources to actual road maintenance needs

In 2024, the Ministry of Public Works organised regional meetings to draft road maintenance programmes for 2025. The conclusions of these meetings estimated the maintenance needs for municipal and regional roads at 800 billion CFA francs. However, the resources allocated to the Road Fund for the 2025 financial year amount to 60 billion CFA francs, of which 47.784 billion CFA francs are earmarked for MINTP. It is therefore important to design and implement effective strategies to bridge this gap, in order to ensure smooth and safe traffic on the road network.

2. Transition to a second-generation fund
The strategic priority of the Road Fund lies in its transition to a second-generation Fund, with the aim of mobilising sufficient resources for road maintenance. Achieving this objective will require sustained efforts and close collaboration with all the stakeholders involved.

3. Optimising toll revenue collection

With the aim of improving the collection of resources earmarked for road maintenance, the Road Fund Administration has signed a collaboration agreement with the National Institute of Statistics (INS), for the conduct of a study on the collection of toll revenues. The results of this study were presented on 12 June 2024 at a workshop in Yaounde. They highlighted an average annual loss of 4 billion CFA francs, i.e. a loss rate of 37.4%, a situation that is increasingly alarming given that these funds are essential for improving road maintenance.

In addition, the study revealed that toll revenues represented on average 8% of the resources of the Road Fund's "Maintenance" window.

These findings underline the urgent need to take effective measures to optimise the collection of toll revenues and thus strengthen the Road Fund's financial autonomy.

4. Reducing arrears and managing long-standing contracts

The “Investment” Window is faced with a significant number of invoices awaiting payment, as a result of insufficient budget coverage. Reducing these payment arrears is an absolute priority. Similarly, the “Maintenance” Window is faced with the management of long-standing contracts that have not been closed, the resolution of which requires close collaboration with the authorising officers concerned.

5. Organisational adaptation to the increase in the number of authorising officers

The significant increase in the number of authorising officers with whom the Road Fund collaborates, from 3 to 387, requires an adaptation of its organisational structure. This increase implies streamlining the workload, harmonising profiles with the positions occupied and a devolution of services, in order to reinforce the overall efficiency of the Road Fund.

6. Modernising the information system

The current information system has its limitations, particularly in terms of the diversity of its software, lack of an interface with external players and shortcomings that have been identified. The introduction of a high-performance integrated management system by 2025 will improve automation, secure processes and reduce dependence on software companies.

7. Capacity building for local authorities

Ongoing support for municipalities and regions in adopting Road Fund procedures remains essential to guarantee effective implementation of decentralised project management. The implementation and effective operation of the regional project management system launched in 2024 also represents an administrative, operational and managerial challenge.



Overview of River Logone Bridge



Laying of a wearing course.

B - PROSPECTS: Strategic vision and innovation

To strengthen the protection of the national roads asset, advocacy is permanently conducted with a view to signing and publishing the implementing instruments for Law No. 2022/007 of 27 April 2022. Meanwhile, in-depth strategic studies are planned to explore new avenues of development. These studies will focus on:

- ensuring the transition to a second-generation Road Fund, aimed at optimising funding mechanisms and increasing operational efficiency;
- optimising existing resources, in close collaboration with the National Institute of Statistics (INS), to identify ways of improving and diversifying revenue sources;
- exploring fundraising on the financial markets as an innovative financing tool for the implementation of large-scale infrastructure projects.

Ensuring the entry into force of the reforms arising from implementing instruments of law No. 2022/007 of 27 April 2022 and the recommendations of the strategic studies, will significantly strengthen the Road Fund's financial autonomy, consolidate its role as a key stakeholder in collecting and securing resources, and optimise the performance of road maintenance. At the same time, reorganisation plans will be studied to ensure more efficient management and better adaptation to future challenges.



CONCLUSION

The major actions that marked the Road Fund's activities in 2024 can be seen in a number of areas, including the management of programmes, payment of services, field inspections of works and the improvement of internal governance.

With regard to the management of road maintenance programmes, it should be noted that the Fund has provided support to authorising officers in the preparation and execution of their programmes. It has also built the capacities of Regional and Local Authorities. This support is having a beneficial effect, because in the specific case of the councils, payments for services ordered by them remained stable **at 11 billion CFA francs in 2024.**

Concerning payment operations, the malfunctions observed in the monthly provision of the Road Fund account opened at BEAC, through the automatic debit mechanism, have had a negative impact on the payment of services. Thus, due to lack of cash, the volume of invoices awaiting payment has increased significantly, rising from **6.51 billion CFA francs** as at 31 December 2023 to almost **12 billion CFA francs** as at 31 December 2024.

In terms of site visits, the Road Fund's management bodies visited 98 projects, including 35 in the Northern Network, 30 in the Southern Network and 33 in the Western Network. Many findings emerged from those visits. Subsequent recommendations were made and channelled to the various stakeholders.

In terms of internal governance, the Road Fund has embarked on a process of digitalising the procedures for authenticating invoices, through the development of an electronic platform called RF-eTrust. This process, which began in 2023 with the Ministry of Transport, continued in 2024 with the training of officials from the central and devolved services of the Ministry of Public Works (MINTP), in charge of monitoring and executing projects in the Southern and Western road networks. As a result, the platform has speeded up the authentication process, streamlined the workload and enhanced security and traceability. The RF-eTrust platform will continue to be implemented in 2025, with the scope of enrolment being extended.

However, the Road Fund faces a number of challenges that will shape its actions over the next two years, namely: intensifying the process of transforming the Fund into a second-generation fund; continuing the process of modernising its administration by putting in place effective governance tools; and improving its brand image and human capital.

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APPENDICES

THE ROAD FUND AND CAPACITY BUILDING

No	THEME	PERIOD	DURATION (days)	NUMBER OF PARTICIPANTS	INSTITUTION	OBJECTIVES
1	Employment law	21 - 22 March 2024	Two (2)	Twenty-five (25)	OPTIMUM CONSULTING	<p>(i) Be familiar with current employment legislation and regulations;</p> <p>(ii) Be familiar with and apply procedures for managing employment contracts, including administrative follow-up and payment;</p> <p>(iii) Ensure effective and compliant communication with the Labour Inspectorate.</p>
2	Positive communication	From 29 July 2024 to 1 August 2024	Three days (3)	Twenty-seven (27)	PUBLICITY AND DESIGN	<p>(i) Mastering positive communication as a tool for achieving performance;</p> <p>(ii) Consolidate cohesion within the Road Fund.</p>
3	Public contracts award procedures	11 - 14 September 2024	Three (3)	Twenty-four (24)	PARIS CLUB	<p>(i) Understand the fundamental principles of public contracts;</p> <p>(ii) Master the procedures to award public contracts;</p> <p>(iii) Have a good knowledge of the players and their roles in the award and execution of public contracts;</p> <p>(iv) Promote good practice in governance, integrity and the fight against corruption in the award and execution of public contracts.</p>

4	Administrative writing	9 - 12 October 2024	Three (3)	Twenty-five (26)	MANAGEMENT SOLUTIONS FOR AFRICA (MASAF)	<p>(i) Master the fundamentals and modern tools of administrative writing;</p> <p>(ii) Discover the specific characteristics of different types of administrative writing (letters, memos, reports, minutes, press releases);</p> <p>(iii) Master the techniques of administrative writing and become familiar with the stages involved in drafting a document.</p>
5	Management control	11- 16 November 2024	Five (5)	Twenty-four (24)	MINFI EXPERTS	<p>(iv) Understanding general issues on management control;</p> <p>(v) Mastering management control tools;</p> <p>(vi) Determining the role of management control in the preparation of technical documents for the PPBS chain;</p> <p>(vii) Putting in place and organising management dialogue</p>





ROAD FUND ANNUAL REPORT

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Establishment of Public Administration under the Private Type
Technical supervision of the Ministry in charge of roads and the
financial supervision of the Ministry in charge of Finance

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