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Paix-Travail-Patrie

FONDS ROUTIER

(E.P.A)



REPUBLIC OF CAMEROON

Peace-Work-Fatherland

ROAD FUND

(A.P.E)

Technical Guide for Stakeholders

ROAD FUND

May 2015

Intended for:

- Authorising Officers
- Contracting Authorities
- Tenders Boards
- Building and construction Companies
- Project owners
- The MINFI
- Banks
- Contracts Authority

FOREWORD

This guide is a reference tool for stakeholders in the processing operations relating to projects financed by the Road Fund. These operations include the elaboration, approval and monitoring of programming, the visa of draft contracts and drafts of State controlled works, processing of certificates as well as their payment.

This document is presented as a formal framework for the efficiency of procedures through the clarification of the chain of operations inherent to the contracts financed by the Road Fund on the one hand and the definition of the roles and responsibilities of the various stakeholders and their interactions in the whole process on the other hand.

At the level of the approach, the elaboration of this guide was the subject of a broad consultation of the actors, chosen according to the sampling technique for each subject area. Similarly, the work in committee involving the authorising officers (MINTP, MINH DU and MINT), the MINMAP (contract award and control components), the MINFI, the PCRA and the PSAR made it possible to handle all the concerns to be covered by the guide by means of relevant and effective responses, which would enable the service provider who is the main target to carry out his operations in a timely manner.

It is therefore addressed to all players in the expenditure chain, namely the Ministry of Public Contracts, the Road Fund, Authorising Officers/Contracting Authority, Tenders Boards, the Public Contracts Regulation Agency, Project Owner, the MINFI and building construction companies.

ACRONYMS

AFD	French Development Agency
ITD	Income Tax Deposit
CTD	Company Tax Deposit
PCRA	Public Contracts Regulatory Agency
Art	Article
ATH	Advice to Third Holder
BIP	Public Investment Budget
UPS	Unit Price Schedule
BTP	Building and Public Works
C2D	Debt relief and Development Contract
CTB	Central Tenders Board
MTB	Ministerial Tenders Board
TF	Tender file
QCE	Quantity and cost estimates ²²
RF	Road Fund
MW	“Maintenance” window
IW	“Investment” window
MINFI	Ministry of Finance
MINHDU	Ministry of Housing and Urban Development
MINMAP	Ministry of Public Contracts
MINT	Ministry of Transport
MINTP	Ministry of Public Works
CA	Contracting Authority
SO	Service Order
PSAR	Permanent Secretariat for Administrative Reform
SIT	Special Income Tax
UPS	Unit Price Schedule
VAT	Value Added Tax

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SECTION I:
ELABORATION OF AUTHORISING
OFFICERS' PROGRAMMES

I. ELABORATION OF PROGRAMMING

I.1. Who is responsible for the elaboration of programming?

The programming of works and services supported by the Road Fund falls under the responsibility of the authorising officer (MINTP, MINH DU, MINT, etc.). The same applies to the preliminary studies and the financial evaluation of these programmes.

As far as regional and local authorities are concerned, the projects under their authority are prepared by them and integrated into the programming of the chief authorising officer during the project elaboration phase. The programming forms clearly highlight the distinction between projects under each entity. However, the signature of these RLAs will be accepted for the formalization of contracts and the scheduling of payments.

I.2. What are the criteria for elaborating a good programming?

I.2.1. Eligibility of projects

The programmed activities fall within the areas of intervention covered by the texts organising the Road Fund. These include:

for the "Maintenance" window,

- (i) maintenance of the classified interurban priority road network;
- (ii) maintenance works on priority urban roads;
- (iii) works and equipment of priority rural roads;
- (iv) road, geotechnical studies and work control;
- (v) the routine maintenance of fixed and mobile installations necessary for the protection of public roads;
- (vi) road prevention and safety.

It should be noted that the resources of this window do not finance the acquisition of equipment.

for the "Investment" Window,

- (i) works for the rehabilitation, reinforcement, reconstruction or development of roads and bridges;
- (ii) works to remove network points presenting difficulties and risks for users;
- (iii) construction of a new road within the framework of external financing;
- (iv) contracts for the supervision of the works mentioned above.

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- (viii) contracts for the supervision of the works mentioned above.

(Art. 26 of Decree No. 2012/173 of 29 March 2012 to amend and supplement certain provisions of Decree No. 2005/239 of 24 June 2005 on the organisation and laying down modalities for the functioning of the Road Fund)..

I.2.2. Compliance with the ordering regime

Programmed activities are assumed to be subject to public procurement under the public contracts regime (purchase orders, collaboration or partnership agreements not provided for in the Public Contracts Code are excluded).

I.2.3. The projected execution

The activities are supposed to be carried out by the private enterprise, subject to the application of the provisions relating to projects to be carried out by the State.

I.2.4. Maturity of projects

The activities included in the programming must have been the subject of the preliminary studies available (tender file for works, supplies and intellectual services). In addition, works and acquisition requiring the assistance of a prime contractor must be indicated with sufficient anticipation for the recruitment of the prime contractor in relation to the enterprise or supplier. Moreover, these projects must be able to start and be executed at least 50% during the year of their inclusion in the programming.

I.2.5. Availability of resources

Each project must provide sufficient consideration in the form of available resources. For projects whose implementation is planned over several years, the specific agreement, the project logbook and/or the commitment authorisation must be attached to the programme.

I.3. What are the supporting elements of programming?

Programming consists of two parts:

- the balance sheet of the current financial year;
- the programme of the reference year.

I.3.1. What comprises the balance sheet of the financial year just ending?

The balance sheet of the current financial year includes:

- a detailed presentation of the state of implementation of the projects with emphasis on contract award (dates of launch of the invitation to tender, if any, dates of award and notification to start work)
- Physical and financial execution (physical execution rate and payment rate)

I.3.2. What does the programme of the reference financial year contain?

The programme of the reference financial year shall contain the following elements::

- the presentation note (context, strategic orientations, specific objectives, expected results with indicators (linear routine maintenance and periodic maintenance, number of people affected by the awareness campaign, number of people trained, etc.) , major innovations (if any), special provisions, prospects, etc.;
- summary tables (by component, by network or by area, by region, share transferred to the RLAs);
- the detailed tables which include the key dates for the award and start of execution (following the model disseminated, [see appendix](#));
- disbursement forecasts in the form of a detailed plan showing disbursement projections for each project. These projections include projects engaged during previous years and not completed at the end of financial year n-1;
- the detailed tables (following the model disseminated, see appendix);
- the appendices (supporting documents to attest to the maturity of the projects);
- the programme in electronic format presented according to the import format.

II. GENERAL CIRCUIT FOR THE ELABORATION AND VALIDATION OF PROGRAMMES.

In the context of interaction with the Fund, the circuit of elaboration and validation of programmes is as follows:

No.	Enunciation	Manager	Key date	Observations
1	Preliminary studies and DAO (degradation survey, technical specifications, terms of reference)	Authorising Officer	July to October n-1	
2	Financial evaluation of projects and allotments	Authorising Officer	October n-1	
3	Notification of the envelope	Road Fund	Second half of October n-1	
4	Pre-consolidation of programmes	Road Fund and Authorising Officers	First half of November n-1	Workshop on programming
5	Consolidation of programmes	Authorising Officers	Second half of November n-1	
6	Transmission of programmes to the Road Fund	Authorising Officers	Before 05 December n-1	
7	Review of programmes for approval	Management Committee of the Road Fund	Between 15 and 30 December n-1	

II.1. Preliminary studies

The studies shall be carried out in accordance with the authorising officer's procedures. It would however be necessary to carry out:

- updating the study at the time of the consultation;
- analysis of all parameters related to the execution of the project (risk factors, availability of materials, access roads to project implementation site, project history, administrative formalities, population adherence, etc.);
- Verification of the non-inclusion of the project in another programme.

II.2. Financial evaluation of projects and allotments

The financial evaluation of projects should take into account, inter alia:

- rational allocation of resources on the basis of need and not on a flat-rate basis;
- the need to optimize the unit cost, without encouraging dumping;
- optimal batch configuration to minimize transport costs;
- the definition of consistent lots according to the categories of companies to interest large companies.

II.3. What does the notification of the envelope consist of?

The envelope shall be notified by means of a window and shall take account of the following:

"Maintenance" window

- the resources of the Road Fund (Maintenance Window) are allocated by area of intervention (types of services) according to the quotas fixed by a regulation;
- the estimated amount of the resources of the Fund derives from the budgetary framing drawn up within the framework of the preparation of the Finance Law for the financial year in question;
- the table for the allocation of resources according to the fixed quotas is communicated to the authorising officers by correspondence of the Chairperson of the Management Committee;
- the table of unused resources for financial year *n-1* to be carried forward to the financial year *n* shall be communicated to the authorising officer by the same means.

"Investment" window

- the designation of projects to be domiciled in this window is at the discretion of the authorising officer;
- the eligible projects domiciled in this window are the subject of a specific agreement between the authorising officer and the Road Fund, clearly indicating inter alia the mode and timetable for the transfer of funds, the contracting authority, the exact nature of the works or services, the obligations of both parties;
- the transfer of the budgetary allocations necessary for the financial coverage of the projects is the subject of Decisions and a commitment order, a copy of which is transmitted in due time to the Fund for monitoring of the implementation;

- the transferred budgetary allocations must correspond to the projects included in the programming and which have been the subject of specific agreements.

II.4. How is the pre-consolidation of programmes done?

- a workshop is organised by the Road Fund on the basis of the preliminary draft programmes transmitted by the authorising officers no later than 10 days before the date fixed for holding the said workshop;
- the main participants are: Authorising Officers, MINMAP, MINFI, Road Fund;
- the working approach is collaborative (presentation of the Authorising Officer – debate - observations and recommendations);
- the unfolding of the workshop: following the indications of the TOR;
- expected results: compliant programme, import support prepared and verified.

II.5. How are programmes reviewed for approval?

- The review of programmes is carried out on a project-by-project basis to ensure that the criteria referred to in point 1.2 are met;
- the programme can be approved globally, partially or rejected;
- In the event of partial approval or rejection, the Management Committee shall notify the authorising officer of the reason for its decision;
- the authorising officer may request a re-examination of the unapproved programme;
- the Management Committee may make observations on all or part of the programme, even where it is approved;
- the approved programme is the subject of a resolution, a copy of which is transmitted to the authorising officer and the MINMAP;
- the approved document is marked with the stamp of the Road Fund and the wording "approved".

III. DISSEMINATION AND MONITORING THE IMPLEMENTATION OF PROGRAMMES

III.1. How is programming imported into the integrated system?

- the electronic support in import format is checked for consistency with the approved document;
- the tables are consolidated and imported into the management system of the Road Fund.

III.2. How is the dissemination of approved programmes carried out?

The dissemination of approved programmes is done in two ways:

- the approved version of the document is disseminated directly to the Authorising Officers, the MINMAP and the MINFI;
- the validated programming is put online in the spaces of the Road Fund website reserved for authorising officers within one month of approval of the programmes.

III.3. How is the monitoring of program implementation done?

- the implementation of programmes is monitored by a Committee composed of the Road Fund, the authorising officers, the MINMAP and the MINFI;
- the review of the execution of programmes is done on a quarterly basis using documents prepared by the Fund, the authorising officers, the MINFI and the MINMAP;
- the conclusions of these deliberations are brought to the attention of the authorising Ministers and other administrations as necessary;
- The Road Fund makes available on its website on a day-to-day basis the data on the execution of projects in a space reserved for the authorising officers.

III.4. Is the review of programmes allowed?

- The authorising officers have the possibility to request the mid-term review of their programmes;
- for this purpose the authorising Minister informs the Chairperson of the Management Committee of the Road Fund by letter accompanied by a presentation note and an adjustment table;
- the revision concerns line-to-line transfers, the insertion or withdrawal of projects, the redeployment of appropriations in reserves or balances of appropriations, etc.;
- in each of the cases cited, the table should clearly highlight the movements, indicating the source and destination of the resources;
- the revised programme is subject to the approval of the Management Committee under the same conditions as the initial programming.

SECTION II:
VISA CHAIN OF DRAFT
CONTRACTS AND WORK UNDER
STATE SUPERVISION

The Road Fund, as a paying agency, refers to draft contracts initiated by authorising officers before their final signature by the contracting authority (Project Owner or the MINMAP). This visa takes the place of the commitment of the said project after having verified that its contents and the related annexes follow the mandate and the provisions of the organic texts of the Road Fund.

Subject to the provisions on work-for-hire, the visa for contracts comes in principle in the midst of a long chain of actions embodying the responsibilities of several stakeholders, ranging from contract award to dispatching of the contract signed by the Contracting Authority to the various actors involved in the execution or monitoring of the said contract.

This section describes sequentially the various stages of the chain, with the aim of informing all stakeholders of the interrelationships that link them to the other actors, as well as the various levels of responsibilities that result from them.

I. AWARD OF CONTRACTS

I.1. How are the competence thresholds in terms of contract award initiated by authorising officers defined?

According to Decree No. 2012/074 of 08 March 2012 on the setting up, organisation and functioning of tenders boards, amended and supplemented by Decree No. 2013/271 of 05 August 2013, contract award is done according to thresholds of competence, by authorising officers or by the Ministry of Public Contracts. They shall issue invitations to tender and shall award, on the proposal of the technical support bodies for the award of contracts placed in their respective departments, namely the Ministerial Tenders Board (MTB) with regard to authorising officers and the Central Tenders Board with regard to the Ministry of Public Contracts.

Article 29 of the aforementioned Decree specifies, depending on the amount and nature (roads, general supplies, services and intellectual services), the contracts falling under the competence of authorising officers and the MINMAP.

I.2. Can contracts financed by the Road Fund be awarded in anticipation?

As regards the contracts of the "Maintenance" window, the Prime Minister, by way of derogation from the provisions of Article 7 (4) of the Public Contracts Code, authorises to anticipate, as necessary, certain consultations before the adoption of the corresponding budget (see Circular No 002/CAB/PM of 31 January 2011 on improvement of the performance of the public contracts system). However, to ensure the comfort and serenity of the Tenders Boards with regard to proof of availability of funding, the Road Fund is prepared to issue notices in accordance with the authorising officer's request. This procedure also makes it possible to certify the eligibility of the said projects for the financing of the Fund.

I.3. Is there a model of UPS and QCE for contracts funded by the Road Fund?

The quantity and cost estimates forms part of the tender documents examined by the competent tenders boards. Authorising officers, with the support of the Road Fund, have produced models of QCEs and UPSs by category of services financed by the Road Fund (mechanized works, works control, cantoning, traffic studies, degradation surveys, weighing stations, etc.) in order to facilitate their exploitation and import into the computer application of the Road Fund. These models must be used by authorising officers in the preparation of tender documents in order to avoid differently structured QCEs for contracts of the same type under the same authorising officer. They must also be reproduced as part of the elaboration of the draft contract.

I.4. Where can one find the models of QCEs and UPSs?

These models exist in the respective services of the authorising officers.

They can also be downloaded from the Road Fund website at www.fondsroutiercameroun.org/

II. VISA OF THE MINMAP

II.1. Which are the contracts concerned with the MINMAP visa?

Pursuant to Article 31 (1) of Decree No. 2013/271 of 05 August 2013 amending and supplementing certain provisions of Decree No. 2012/074 of 08 March 2012 on the setting up, organisation and functioning of the Tenders Boards, the visa of the Minister in charge of Public Contracts is required for contracts falling within the competence of the Ministerial Tenders Boards, and whose amounts range:

- between CFA five hundred million and five billion francs for roads;
- between five hundred million and one billion for other infrastructure;
- between CFA two hundred million and five hundred million francs for buildings and community amenities;
- between CFA one hundred million and two hundred and fifty million francs for general supplies;
- between CFA fifty million and one hundred million francs for services and intellectual services.

I.2. What deadline does the MINMAP have for issuing his visa?

Paragraph 2 of Article 31 of the same Decree states that the Minister of Public Contracts has seven (7) days deadline to issue his visa if the checks are satisfactory. In the event of rejection, the authorising officer is required to comply with the MINMAP requirements.

III. VISA OF THE ROAD FUND

III.1. What is the scope of the visa procedure for contracts?

Subject to the visa of the Road Fund are contracts, riders, and orders of services with financial implications. Therefore, start-up service orders for works other than those relating to conditional tranches of multi-year contracts are not subject to the approval of the Fund.

III.2. What is the consistency of the controls carried out by the Road Fund?

Pour être visé, les projets de contrats doivent satisfaire aux contrôles à trois niveaux (art 18 (1) du Décret N° 2012/173):

To be eligible, draft contracts must satisfy the controls at three levels (Art. 18 (1) of Decree No. 2012/173):

- regularity;
- availability of resources;
- eligibility of expenditure.

III.2.1. Control of regularity

It aims to ensure:

- the regularity of the contract award process, in particular the justifications for the approval of the draft contract by the competent Board, its award by the contracting authority and the authorisation of mutual agreement by the competent authority , where applicable;
- designation of the Road Fund as a payer;
- the non-redundancy of the services covered by the contract with that entrusted to another enterprise;
- compliance of tax provisions (VAT, CT, registration fees);
- accuracy and operationality of the bank domiciliation of the contractor;
- a clear indication of the amount and terms of payment and its consistency throughout the document;
- the compliance of service orders with a financial impact (compliance with the limitation of the amount, adjustment period by means of an endorsement clearly indicated for service orders up to 10% of the amount of the basic contract) ;
- compliance with ceiling amounts for endorsements, where applicable;
- the conformity of the acceptance clauses.

III.2.2. Control of the availability of resources

It aims to ensure:

- the inclusion of the project subject to the contract in the annual programming approved by the Management Committee in the first place, and the existence of the routes included in the contract for such programming where this is appropriate in the second place;
- the availability of sufficient resources for the project in the programming approved by the Management Committee;
- the disbursement or the beginning of the disbursement of funds in the case of projects under the "Investment" window, in view of the history of the account of this Window at the General Treasury;
- the coverage at the end of commitments by the resources collected (article 35 of Decree No. 2005/239);
- compliance with expenditure ceilings in respect of works under State supervision.

III.2.3. Control of eligibility of the services

This control is intended to ensure that:

- the services provided for in the contract fall within the scope of the Road Fund as defined by the organic texts (see I.2.1);
- the services covered by the contract are exclusively carried out by the enterprise in the course of carrying out its duties, subject to the provisions concerning works under State supervision, and that the amount of the contract is used in full to remunerate those services.

III.3. What are the visa requirements in the specific case of contracts that have started being executed on third-party financing and are transferred to the Road Fund?

The Road Fund is regularly solicited by the contracting authorities for the management and payment of certain investment contracts which have begun to be carried out on other financing. This situation is resolved by means of an addendum initiated by the contracting authority and submitted for the Road Fund's approval. If necessary, the said addendum must formally:

- designate the Road Fund as payer;
- indicate in detail the part of the financing carried out by the first payer and the remainder to be carried out by the Road Fund;
- indicate the overall time and the part of the time consumed;
- indicate the state of the Starting Advances, the Deductions of Guarantees made as well as the repayments made.

The visa procedure is then similar to that described in III.2.1, III.2.2 and III.2.3

III.4. What are the constituent parts of a draft contract subject to the Road Fund's visa?

III.4.1. Works Projects controlled by the State

This concerns:

- description and cost estimate of works;
- execution schedule;
- estimates of human and material resources;
- disbursement schedule.

III.4.2. Cases of draft contracts

The contracting authority must include in the draft contract submitted for the approval of the Road Fund, a minimum of documents necessary for its processing, justification of the regularity and availability of resources. It's about:

Draft contracts	Start-up SOs of conditional phases
<ul style="list-style-type: none"> • the proposal for the award of the contract by the relevant tenders board; • the award decision of the contracting authority; • the mutual agreement authorisation obtained from the competent authority, if applicable; • the decision to disburse the funds and a copy of the commitment order (exceptionally in the case of contracts financed by authorising officers' budgetary allocations); • the electronic support for the Quantitative and cost estimate of the draft contract (CD-ROM or any other medium) with a view to its importation into the computer application; • the MINMAP visa letter, if applicable (for contracts falling under the MINMAP visa threshold as defined in point II.1 of this section). 	<ul style="list-style-type: none"> • the copy of the contractual document (s) proving that the conditions requiring the triggering of the said phase have been met (for example, Provisional acceptance reports of the previous phase).

III.5. What is the checklist to verify before submitting a project to the Visa Road Fund?

III.5.1. Case of draft contracts

Under pain of rejection, the contracting authority should ensure that:

- 1) the contract has no other funding than that of the Road Fund;
- 2) the services covered by the contract are eligible for the relevant financing window (MW/IW);
- 3) the project has been included in the annual programming of authorising officers approved by the Management Committee of the Road Fund or that resources are available and are about being transferred to the account of the Road Fund lodged in the PGT for projects under the Authorising Officers' PIB;
- 4) the amount of the contract does not exceed the estimated amount;
- 5) the amount of the contract is not used to finance the running costs of the authorising officer;
- 6) the sections covered by the works subject to the contract are contained in the said programming;
- 7) the services covered by the contract do not overlap with those entrusted to another enterprise irrespective of the authorising officer;
- 8) the format of the contracting partner's bank details and tax provisions are in conformity;
- 9) the acceptance clauses are in conformity;
- 10) the ceiling of the addendums is respected, where applicable;
- 11) financial service orders are in compliance;
- 12) the main supporting documents, the required signature specimens are produced and annexed to the draft contract.

III.5.2. Case of projects controlled by the State

Under pain of rejection, the authorising officer should ensure that:

- 1) expenditure ceilings are respected (5% of the budget of the authorising officer in the 'Maintenance Window');
- 2) the supporting documents are produced and annexed to the project.

III.6. What is the number of copies of the draft contract to be submitted for approval by the Road Fund?

The draft contract is printed in twenty (20) copies and submitted for the Road Fund's approval.

III.7. What is the regularization procedure in case a draft contract is rejected?

In case of rejection, the Road Fund shall return the contract proposal to the contracting authority without delay by means of a reasoned letter, within fifteen (15) calendar days of its receipt. However, where the contract falls within the competence of the central tenders board and the reasons for rejection relate to programming shortcomings (insufficient resources, non-programmed project, incompatibility with the field of intervention of the Road Fund, etc.), the draft contract is returned to the authorising officer with a copy of the rejection letter to the MINMAP.

As soon as the irregularities observed are taken into account, the project is forwarded to the Road Fund to be re-examined.

III.8. How much time does the Road Fund take for the visa of projects?

Conformément aux termes de la Circulaire N° 002/CAB/PM du 31 janvier 2011 portant sur l'amélioration de la performance du système des marchés publics, la procédure de visa des contrats au Fonds Routier doit être contenue dans un délai maximum de quinze (15) jours calendaires.

In accordance with the terms of Circular No. 002/CAB/PM of 31 January 2011 on improvement of the performance of the public contracts system, the visa procedure for contracts to the Road Fund must be contained within a maximum period of fifteen (15) calendar days.

In the case of works under State direct control, article 5 (2) of Decree No. 2014/0004 / PM stipulates that the visa period for the project package must not exceed 48 (forty-eight) hours, as from its reception.

III.9. How time does the contracting authority have to regularise the service orders covered by the Road Fund?

Any order of service giving rise to a regularisation by means of an addendum must be done within 30 to 60 days from the date of notification, under the initiative and the diligence of the authorising officer.

In the specific case of SOs with an amount of less than 10% of the basic contract, this regularisation conditions the payments beyond the initial contract amount.

IV. SIGNATURE OF THE CONTRACTING AUTHORITY

- 1) Once the proposed contract has been approved by the Road Fund, it shall be signed by the contracting authority and notified to the successful bidder.
- 2) The contracting authority shall transmit to the Road Fund a copy of the contract immediately following its signature, with a view to the pre-positioning of the relevant data in the integrated computer application of the Fund.

V. REGISTRATION

V.1. What is the scope of the registration act?

Registration applies to contracts. It should be pointed out that in the case of multiannual contracts, registration of the conditional phases is done on the basis of orders to start services for the said phases and materialised on the copy of the contract.

V.2. When does the registration take place?

Registration takes place after the authorising officer or the MINMAP, if any, has signed and notified the contract or the starting SO of the conditional phase.

V.3. Who is responsible for the registration?

Registration is the responsibility of the successful bidder.

V.4 How many copies should be registered?

The GCC stipulates that, upon notification of the contract, the Contractor must stamp and register it in seven (07) original copies, unless otherwise stipulated by the SCC, within the time and conditions provided for in the General Tax Code.

V.5. How much time does the successful bidder have to register the contract?

The time limit for registering a contract is twenty-one (21) days from the date of notification.

V.6. What does it cost to register a contract?

The General Tax Code stipulates that the cost of registering a contract is 2% of the contract amount exclusive of tax.

V.7. What does the successful bidder do after registration of the contract?

After registration, the contract is returned to the contracting authority for the procedure to continue.

VI. DISPATCHING REGISTERED CONTRACTS

The dispatching of contracts allows the various actors involved in monitoring the physical or financial performance of the contract to be able to act within the framework of their respective missions.

VI.1. How many copies does the successful bidder return to the contracting authority?

After the registration, the successful bidder retains one (01) original copy of the contract and sends five (05) to the contracting authority (01 other original copy is retained by the tax authorities).

VI.2. How does the contracting authority dispatch the contract?

The contracting authority dispatches the registered contract between the different parties in the following manner:

The authorising officer is the contracting authority		The MINMAP is the contracting authority	
Stakeholders	Number of copies	Stakeholders	Number of copies
Road Fund	1	Road Fund	1
CA	1	CA	2
Engineer of the Contract	1	MINMAP/Directorate General in charge of the Control of Contracts	1
Chief of service of the contract	1	MINMAP/ Directorate General in charge of Contracts Award	1
MINMAP	1		

VI.3. Can the successful bidder send a copy of the contract to the Road Fund?

After registration, the successful bidder may, if he wishes, send a copy of the contract himself to the Road Fund. If necessary, he shall return to the contracting authority, 04 copies of the contract plus the discharge of the copy of the Road Fund.

SUMMARY TABLE OF THE CIRCUIT OF CONTRACTS VISA

No.	STEPS	ACTION	OFFICIAL	PROCESSING DEADLINE
1	Visa of the Road Fund	Control of regularity, eligibility of services and availability of resources	RF	2 days: works under State control 5 days: draft contracts
		Regularisation by addendum of SOs likely to be	CA /MINMAP	30 to 60 days following the approval of the Road Fund. Specifically for SOs of less than 10% of the basic contract, this regularisation conditions the payment of the services as soon as the initial amount of the contract has been exceeded.
2		Signature of the contract	CA /MINMAP	7 days as from the date of the visa of the Road Funds

No.	STEPS	ACTION	OFFICIAL	PROCESSING DEADLINE
	Signature of the contracting authority	Notification of the signed contract to the contractor	CA /MINMAP	5 days after signature
3	Registration	Registration of the contract at Taxation	SUCCESSFUL BIDDER	21 days as from the date of notification
4	Dispatching of contracts	Dispatching of the registered contract	SUCCESSFUL BIDDER/CA/MINMAP	7 days as from the date of registration

SECTION III:
PROCEDURES AND CHAIN FOR THE
TREATMENT OF CERTIFICATES

The purpose of this procedure is to identify the circuit for verifying the conformity of the certificates with the contractual clauses, through analysis of the works and attachments as well as all the supporting documents accompanying the certificate itself in order to assess the effectiveness of the works. It lays the basis of conditions for the validation of the certificates financed by the Road Fund. It highlights the treatments carried out at the level of the Project Manager, the Delegated Contracting Authority, the MINMAP with regard to the affixing of the prior visa and the various services of the Contracting Authority with regard to the monitoring of the contract (Contract Engineer and Chief of Service).

I. What are the conditions for validating the certificates at the level of each stakeholder?

The so-called "first in, first out" principle is asserted as a guiding principle in the processing and payment of certificates at the Road Fund.

The certificates or invoice (payment certificate proper, observations, attachments) must be issued in 07 copies of which one original and 06 copies. The accompanying documents must be transmitted from the first certificate and shall remain valid for the subsequent certificates, with the exception of those which are subject to renewal. These documents are grouped in the table below depending on the types of certificate and per stakeholder:

Institution	DOCUMENTS REQUIRED				Treatment carried out per stakeholder
	Start-up advance	Interim payment certificate	Final certificate	General and final settlement	
Project Manager	<ul style="list-style-type: none"> • Contract signed and registered (Copy); • Bond for return of start-up advance (Copy); • Signature specimen of the Work Conductor (to be transmitted to the Road Fund) ; • Request for Start-up advance 	<ul style="list-style-type: none"> ✓ Coherent calculation of taxes and net to pay on the interim certificate; ✓ Check for consistency between the observations, attachments and the actual interim certificate; ✓ Calculation of penalties on the basis of service orders and endorsements available; ✓ Checking the conformity of documents. 	<ul style="list-style-type: none"> • Provisional acceptance report (Copy) ; • Approved as-built drawing (Copy) ; • Final report of the project management if necessary (copy). 	<ul style="list-style-type: none"> • Final acceptance report (Copy) ; 	<ul style="list-style-type: none"> ✓ Coherent calculation of taxes and net to pay on the interim certificate; ✓ Check for consistency between the observations, attachments and the actual interim certificate; ✓ Calculation of penalties on the basis of service orders and endorsements available; ✓ Checking the conformity of documents.
Contracting Authority (Engineer and Chief of service of the Contract)	<p><i>Intervenes in the event that the project management is not mobilized, or in the case of contracts for project management</i></p>	<ul style="list-style-type: none"> • Contract signed and registered (Original); • Possible adjustments in regularisation (original) ; • Bonds required in the contract (performance bond, guarantee holdback bond if applicable) (Copy) ; • Service orders necessary as appropriate and prescribing (the start of work, extension or suspension of deadlines, validation of new prices) (Original) • Valid construction site all-risk insurance 	<ul style="list-style-type: none"> • Provisional acceptance report (Copy) ; • Approved as-built drawing (Copy) 	<ul style="list-style-type: none"> • Final acceptance report (Copy) ; 	<ul style="list-style-type: none"> ✓ Coherent calculation of taxes and net to pay on the interim certificate; ✓ Check for consistency between the observations, attachments and the actual interim certificate; ✓ Checking the conformity of documents.

Institution	DOCUMENTS REQUIRED				Treatment carried out per stakeholder
	Start-up advance	Interim payment certificate	Final certificate	General and final settlement	
		(CTR) for realisation enterprises (Copy) ; <ul style="list-style-type: none"> Valid Corporate Liability Insurance (CLI) (Copy). 			
MINMAP	<ul style="list-style-type: none"> Contract signed and registered (Original); Bond for return of start-up advance (Copy) ; 	<ul style="list-style-type: none"> Contract signed and registered (Original); Contingency adjustments (original); Bonds required in the contract (performance bond, guarantee holdback bond if applicable) (Copy) ; Service orders necessary as appropriate and prescribing (the start of work, extension or suspension of deadlines, validation of new prices) (Copy) Construction sites all-risk insurance (TRC) valid for realisation enterprises (Original); Valid entrepreneur liability insurance (ELI) (Copy) ; Execution project approved by the Contract's Chief of the Service; Geotechnical and topographic control reports (Copy) ; Certificate of election of domicile. 	<ul style="list-style-type: none"> Provisional acceptance report (copy) ; Approved as-built drawing (Copy) 	<ul style="list-style-type: none"> Procès-verbal de réception définitive (Copie) ; 	<ul style="list-style-type: none"> ✓ Calculation of penalties based on service orders and riders available ; ✓ Coherent calculation of the taxes and the net to be paid on the interim certificate ; ✓ Consistency between findings, attachments and actual interim certificate; ✓ Effectiveness and quality of work.

Institution	DOCUMENTS REQUIRED				Treatment carried out per stakeholder
	Start-up advance	Interim payment certificate	Final certificate	General and final settlement	
Road Fund	<ul style="list-style-type: none"> • Contract signed and registered (Original); • Bond for return of start-up advance (Original) ; • Signature specimen of the Work Supervisor • Specimen signature of the Contractor (if works contract); • signature specimens of the contract Engineer and the contract Chief of the service. 	<ul style="list-style-type: none"> • Contract signed and registered (Original); • Possible riders in regularisation (original); • Bonds required in the contract (performance bond, guarantee holdback bond if applicable) (Original) ; • Service orders necessary as appropriate and prescribing (the start of work, extension or suspension of deadlines, validation of new prices) (Copy) • Construction sites all-risk insurance (TRC) valid for realisation enterprises (Copy) ; • Valid entrepreneur liability insurance (ELI) (Copy) ; • Execution project approved by the Contract's Chief of the Service; • Geotechnical and topographic control reports (Copy) • Signature specimens of the contract Engineer and the contract Head of the service (in the first interim certificate). 	<ul style="list-style-type: none"> ✓ Provisional acceptance report (original) ; ✓ As-built drawing approved by the Contract's Chief of service (original). 	<ul style="list-style-type: none"> ✓ Final acceptance report (Copy) ; 	<ul style="list-style-type: none"> ✓ Verification of the calculation of penalties on the basis of service orders and riders available; ✓ Verification of the compliance of visas or signatures on the interim certificates; ✓ Coherent calculation of the taxes and the net to be paid on the interim certificate; ✓ Consistency between findings, attachments and actual interim certificate; ✓ Verification of conformity and authenticity of guarantees in relation to the issuing banks; <p>Dispatching of copies after payment of the interim certificates to the Project Manager (05) and the Contracting Authority (01)</p>

II. How should an interim certificate of services financed by the Road Fund be presented?

The interim certificate must conform to the following structure according to the nature of the works and the type of certificate:

1- Case of works

Interim and final certificates

- summary page of the interim certificate;
- stamped "net to pay" page;
- stamped taxes "VAT" page;
- stamped tax deduction "ITD" page;
- Attachment relating to reimbursement for the start-up advance;
- Attachment relating to any holdback;
- Attachment relating to each task;
- Findings of work in attachment;
- Attachments relating to penalties.

General and final settlement

- summary page of the **interim certificate**;
- stamped "net to mandate" page;
- stamped taxes "VAT" page;
- stamped tax deduction "ITD" page;
- Attachment relating to reimbursement of the start-up advance;
- Attachment relating to any holdback;
- Attachment relating to each task;

2- Case of technical controls

Interim and final certificates

- summary page of the interim certificate;
- stamped " net to pay " page;
- stamped taxes " VAT " page;
- stamped tax deduction "ITD" page ;
- Attachment relating to the reimbursement of start up advance if any;
- Attachment relating to each task;
- Attachments relating to penalties.

3- Technical studies and acquisition of materials

Use the word "invoice" instead of "certificate"

Interim and final invoices

- Summary page of services;
- stamped "net to pay" page;
- stamped taxes "VAT" page;
- stamped tax deduction "ITD" page;
- Tax Withholding Page SIT (Special Income Tax);
- Attachments relating to penalties;

4- In case of updating or revision of prices

Statement of amounts due

- Summary page of statement of amounts due;
- stamped "net to pay" page;
- stamped taxes "VAT" page;
- page of the calculation of the update or price revision coefficients issued by the PCRA;

III. Which is the general circuit for processing or visa of settlement details on Road Fund financing?

The general circuit for the processing or visa of the settlement details is as follows:

Interim certificates of works or Bills

Institution	Stakeholders	Action	Indicative processing time
CONTRACTING PARTNER	<i>Works supervisor</i>	<ul style="list-style-type: none"> • Elaborate the interim certificates, and the final invoice; • Forward the settlement details to the Project Manager. 	<ul style="list-style-type: none"> • no later than 06 days after the end of each month (provisional statement) • at the latest one month after the end of the works (final statement)
PROJECT MANAGER	<i>Head of Mission</i>	<ul style="list-style-type: none"> • Checks the interim certificate and then validates it; • Transmits the interim certificate to the MINMAP; • Transmits the final settlement to the Contract Engineer. 	02 days
CONTRACTING AUTHORITY	<i>Contract Engineer</i>	<ul style="list-style-type: none"> • Verifies and approves only the final invoice; • Transmits the final invoice to the Chief of the Contract. 	03 days
	<i>Head of Service of the Contract</i>	<ul style="list-style-type: none"> • Liquidates the final invoice on behalf of the Contracting Authority; • Establishes the general and final settlement ; • Transmits the final invoice to the MINMAP; • Transmits the general and final settlement to the Contracting Authority or the MINMAP, if applicable. 	<ul style="list-style-type: none"> • Final settlement: 03days • General and final account: within one month after final acceptance
	<i>Contracting Authority</i>	<ul style="list-style-type: none"> • Orders payment of final invoice /general and final settlement; • Transmits the final invoice/general and final settlement to the MINMAP 	
MINMAP	<i>MINMAP</i>	<ul style="list-style-type: none"> • Affixes the prior approval through his competent services; • Transmits the settlement to the Road Fund and informs the contracting authority about it. 	03 days
PAYING BODY	<i>ROAD FUND</i>	<ul style="list-style-type: none"> • Analyses the invoice and proceeds to payment. 	days

Interim certificates of services / studies of technical design offices

Institution	Stakeholders	Action	Indicative processing time
CONTRACTING PARTY	<i>Head of Mission</i>	<ul style="list-style-type: none"> • Issues the interim certificate; • Transmits the interim certificate to the Contract Engineer. 	<ul style="list-style-type: none"> • no later than 06 days after the end of each month (interim certificate) • at the latest one month after the technical reception (final settlement)
CONTRACTING AUTHORITY	<i>Contract Engineer</i>	<ul style="list-style-type: none"> • Verifies and approves the interim and final certificates; • Transmits the interim certificate to the MINMAP ; • Transmits the final certificate to the Contract Chief of service. 	03days
	<i>Contract Chief of Service</i>	<ul style="list-style-type: none"> • Liquidates the final settlement on behalf of the Client; • Transmits the interim certificate to the MINMAP. 	Final settlement: 03 days
	<i>Contracting Authority</i>	<ul style="list-style-type: none"> • Orders the payment of the final invoice. 	
MINMAP	<i>MINMAP</i>	<ul style="list-style-type: none"> • Affixes the prior approval through his competent services; • Transmits thee certificate to the Road Fund. 	days
PAYING BODY	<i>ROAD FUND</i>	<ul style="list-style-type: none"> • Analyses the invoice and proceeds to payment; • Transmits the bundle of paid certificates to the contract head of service for competence; • Transmits the VAT statements to the DGA of the authorising officer for commitment (case of the Maintenance Window only). 	15 days

Start-up advance

Institution	Stakeholders	Action	Indicative processing time
CONTRACTING PARTY	<i>Project manager</i>	<ul style="list-style-type: none"> • Issues the start-up invoice ; • Transmits the invoice to the Project Manager. 	
PROJECT MANAGER	<i>Head of Mission</i>	<ul style="list-style-type: none"> • Validates the invoice for the case of works; • Transmits the invoice to the MINMAP. 	02 days
CONTRACTING AUTHORITY	<i>Contract Engineer</i>	<ul style="list-style-type: none"> • Verifies and approves the invoice in the case of services or studies ; • Transmits the invoice to the MINMAP. 	03 days
MINMAP	<i>MINMAP</i>	<ul style="list-style-type: none"> • Affixes the prior approval through his competent services; • Transmits the invoice to the Road Fund. 	03 days
PAYING BODY	<i>ROAD FUND</i>	<ul style="list-style-type: none"> • Analyses the invoice and proceeds to payment. 	15 days

Statement of sums due

Institution	Stakeholders	Action	Indicative processing time
CONTRACTOR	<i>Representative of the successful bidder</i>	<ul style="list-style-type: none"> • Issues the statement of sums due; • Transmits the statement to the chief of service of the Contract. 	
CONTRACTING AUTHORITY	<i>Contract chief of Service</i>	<ul style="list-style-type: none"> • Verifies and approves the statement of sums due ; • Verifies budgetary availability at the Road Fund for payment; • Transmits to the MINMAP for visa. 	03 days
MINMAP	<i>MINMAP</i>	<ul style="list-style-type: none"> • Affixes the prior approval through his competent services; • Transmits the statement to the Road Fund. 	03 days

PAYING BODY	ROAD FUND	<ul style="list-style-type: none"> • Analyses the statement of sums due • Verifies availability of resources and proceeds to payment if designated as paying agency 	15 days
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However, the authorising officer shall appraise the appropriateness of paying the statement of sums due by the Road Fund or by another paying agency at his convenience.

IV. Where can we find models of standard interim certificate?

The typical interim certificates can be downloaded free of charge from the Road Fund website at the following address: www.fondsrouciercameroun.org

V. What is the procedure for regularization in case of rejection of a certificate?

In case of rejection, the Road Fund shall return the certificate to the contracting authority or project manager (according to the contract), with copy to the MINMAP, through a reasoned letter, within ten (10) days following its receipt.

Once the irregularities observed are taken into account, the certificate is forwarded to the Road Fund via the MINMAP in case the amount has changed.

SECTION IV: PAYMENT OF CERTIFICATES

Independently of the counters, the payments may be based on several generating events. This may include payment:

- of a start-up advance;
- of an interim **certificate** or a general and final certificate;
- of a project package relating to works under State supervision;
- of penalties or default interest;
- of partial or total release of surety;
- of partial or total mobilization of security;
- of a pledge, foreclosure or notice to a third party holder.

These payments are necessarily made by transfer order and may take place either internationally or locally depending on the provisions of the contract in the course of payment.

I. PAYMENTS THAT FALL UNDER THE " MAINTENANCE WINDOW

I.1. What are the tax considerations related to payments under the "Maintenance Window"?

- a) payments are made by the Road Fund on the basis of the amount exclusive of tax;
- b) the amount transferred to the contractor corresponds to the amount excluding tax less ITD or CTD and SIT, if applicable;
- c) the VAT portion of the certificate shall be committed for clearance by the DGA of the authorising officers;
- d) amounts withheld at source as ITD, CTD and SIT shall be declared and paid in on or before the 15th day of the month following the execution of payments by the Road Fund;
- e) the Road Fund shall issue to the contractor whose certificate was subject to retention an attestation of retention at source latest 15 days after deposit of the declaration.

I.2. What are the deadlines for payment at the "Maintenance Window"?

Upon submission of the certificates at the reception service of the Road Fund, the departments in charge of their processing have a standard deadline **of 15 calendar days** to deposit the transfer order relating thereto at the **paying** bank.

I.3. What are the conditions and terms of payment at the "maintenance" Window?

I.3.1. Case of a start-up invoice

- the payment of a start-up advance must be provided for in the relevant contract;
- the start-up advance must not exceed 20% of the total contract value;

- this advance must be 100% guaranteed by a banking institution established under Cameroonian law or a first-class approved financial institution in accordance with the texts in force;
- the start-up advance security duly drawn up in accordance with the standard model in the Tender Document must be sent to the Road Fund at least two weeks before depositing the start-up advance invoice;
- payment of the start-up advance will only take place after confirmation by the issuing bank of the authenticity of the security by which it is backed. Any security deemed to be false will be rejected and the identifier of the bidder who submitted the security will be forwarded to the MINMAP and the PCRA for a coercive action.

I.3.2. In the case of an invoice, an interim certificate, a final certificate or a general and final settlement

The payment of an invoice, an interim certificate, a final certificate or a general and final settlement at the Road Fund follows four major articulations.

- the certificate must be deemed "payable" by the technical services of the Road Fund;
- the cumulative value of the certificates must not exceed the contract value;
- the bank domiciliation for payment on the certificate must be the same as that of the contract or its rider, if applicable;
- payment is made in accordance with the tax obligations of the Finance Law in force at the time of payment.

I.3.3. Case of a project package relating to works under State supervision

- (a) After the endorsement of the project package by the Administrator of the Road Fund, the resources shall be disbursed and transferred to a bank account domiciled in Cameroon entitled "State supervision account" and opened in a commercial bank in favour of the Authorising Officer concerned.
- (b) The management modalities of each account shall be defined in a procedures manual, agreed upon by the Authorising Officer and the Road Fund.
- (c) Payments for work executed under State supervision must be justified to the Road Fund by means of original work and expenditure memoranda submitted by the Authorising Officer to which are attached:

- the detailed quantitative statements of the work carried out, approved by the supervisory control services of the Authorising Officer, in the same manner as the work performed by the private sector.
 - the originals of the signed supporting documents of the expenses incurred in carrying out these works;
 - a document attesting to the completion of the work signed by the Authorising Officer.
- (d) These documents (works and expenditure memoranda) must be transmitted to the Road Fund within a maximum of seven days from the end of the work.

I.3.4. Case of penalties or default interest

1- Penalties

- (a) the penalties shall be assessed quarterly for each window in a consultation framework involving the contracting authorities, the Road Fund and the Public Contracts Regulatory Agency.
- (b) the amounts fixed for penalties are returned to the special appropriations account (SAA) opened at the public treasury and managed under the authority of the Public Contracts Regulatory Agency (PCRA).

2- Default interest

- (a) claims for default interest shall be made by the service providers to the contracting authority.
- (b) . after validation, the latter transmits a payment decision and a corresponding commitment order to the Public Treasury, stating the amount of default interest to be paid.
- (c) the payment is made by the State Treasury to the account of the service providers concerned.

I.3.5. Cases of partial or total release of surety

1- What are the types of guarantees administered by the Road Fund?

Three types of guarantees are administered by the Road Fund

- (a) the start-up advance bond;;
- (b) the good performance bond;
- (c) the guarantee holdback bond.

2- What are the forms of surety?

Surety may be made:

- by certified cheque made out to the Road Fund;
- in cash to be paid to the cash office of the Road Fund against receipt of security given by the Road Fund or withheld in the course of payment of the certificates;
- by a letter issued by commercial banks duly authorized in Cameroon. The content and form of such bonds are prescribed in the existing models in the "Standard" Tender Documents.

3- What are the conditions for receiving guarantees at the Road Fund?

- (a) Guarantee for start-up advance: it must be transmitted to the Road Fund at the time of registration of the contract and at the latest before the deposit of the start-up advance invoice. The entire start-up advance must be repaid at the latest when the value of the work carried out reaches 80%.
- (b) Final guarantee: it must be constituted within 20 days of the notification of the contract and no later than two weeks before the first certificate payment. According to the stipulations of the contract, its rate varies between 2% and 5% of the contract value.
- (c) Holdback guarantee: the holdback guarantee may be optional either by letter before the first certificate payment or, in accordance with the contractual provisions, by a 10% abatement of the amount of each certificate in order to ensure the proper execution of the obligations of the contractor.

4- What are the conditions for the return of guarantees?

Bank guarantees shall be refunded on discharge to the persons concerned in accordance with the following procedure:

Case of start-up advance guarantees

- (i) the contracting authority signs the decision for partial or total release in favour of the service provider;
- (ii) on the basis of this decision, the Road Fund shall return the security to the service provider in the form in which it was constituted.

Case of final guarantees and holdback guarantee

- i) a request for total clearance is made to the contracting authority;
- ii) the contracting authority signs the decision for total release to the benefit of the service provider;

iii) on the basis of that decision, the Road Fund shall return the guarantee to the claimant in the form in which it was constituted.

In any case, according to the provisions of Article 71 (2) of the Public Contracts Code, the Road Fund is obliged to return the guarantee on request of the service provider, at the expiry of thirty (30) days following the occurrence of the event giving rise to the guarantee.

Recommendation: *In the case of start-up advance bonds, the possibility for the service provider to obtain partial release during the execution of the works makes it possible to reduce his commitments as well as the risks of the bank.*

I.3.6. Case of partial or total mobilisation of security

- it is carried out at the express request of the contracting authority notified in writing to the Road Fund;
- a correspondence prepared by the Road Fund and signed by the contracting authority and the Administrator of the Road Fund shall be sent to the bank which issued the security;
- the security thus mobilized shall be repaid by the issuing bank into the account dedicated to this purpose entered in the books of the Road Fund.

As regards the mobilization of liquid guarantees, it follows the same procedure as that cited above. However, the transfer is made from the "securities and guarantee holdback" account for the account dedicated to this purpose entered in the books of the Road Fund.

I.3.7. Case of a pledge, a foreclosure or a Notice to Third Party Holders

Any settlement relating to a contract financed by the Road Fund shall be effected by bank transfer to the account of the holder indicated in the contract and may only be changed by an amendment, except in the case of a pledge (which is a notarial deed) or foreclosure pronounced in compliance with the regulations in force (OHADA Uniform Act, General Tax Code etc.).

(i) Collateral

- a. the pledged creditor (s) notify by any means leaving written trace, or present to the Contracting Authority and the Road Fund a certified true copy of the original of the pledge;

- b. from the notification or signification and, unless prevented from paying, the Road Fund shall pay directly to the pledged creditor the amount of the claim or the part of the debt pledged to it as collateral;
- c. the release of notifications or significations of the pledge is given to the Road Fund by the pledged creditor (s) by any means which leaves a written record. It shall take effect on the second working day following receipt by the Road Fund of the document informing it.

(ii) Garnishment (conservatory and attribution)

- a. in the case of garnishments (conservatory and attribution) under the OHADA law, payment of the certificates shall be subject to the provisions of Articles 77 to 83 and 164 to 168 of the OHADA Uniform Act on the organisation of simplified collection procedures and ways of execution.
- b. the said articles specify the method of operating the conservatory garnishment of debts as well as the terms of payment by the garnishee.

(iii) Notice to Third party Holder (NTH)

- a. The Notice to Third Party Holders (NTH) based on article B71 of the Cameroonian handbook of tax procedures is a procedure close to the garnishment which allows the Public Treasury to apprehend immediately all or part of the sums due to it in respect of the taxes, penalties and incidental expenses guaranteed by the privilege of the Treasury;
- b. thus, if taxes have not been settled, the tax collector may issue a notice to third party holder on the certificates in the process of payment at the Road Fund;
- c. the tax collector shall notify the NTH by any means which leaves a written record to the Road Fund at the same time as he brings it to the attention of the service provider concerned;
- d. When the Road Fund receives the NTH, it informs the tax collector if the balance of the certificates allows the total or partial payment of the NTH;
- e. except in the case of a release notice by the tax collector, the payment relating to the garnished certificates shall be paid into the Treasury.

II. PAYMENTS UNDER THE "INVESTMENT" WINDOW

In general, the resources related to the financing of the "investment" window are derived from the Public Investment Budget (PIB) and donor funding (C2D, AFD, etc.).

II.1. What are the tax considerations related to payments under the "Investment Window"?

- a) payments are made by the Road Fund on the basis of the amount excluding taxes;
- b) the amount transferred to the service provider corresponds to the amount exclusive of tax minus the ITD or the CTD and the SIT as appropriate ;
- c) the shares in respect of VAT, ITD/CTD and SIT shall be deducted directly by the General Treasury Pay office at the time of execution of the commitment order;
- d) the Road Fund shall obtain from the PGT the revenue receipts for the ITD/CTD and SIT retained at source in connection with the execution of the commitment order issued by the authorising officers;
- e) the attestation of withholding tax at source shall be issued to the service provider by the Road Fund at the latest 30 days after the payment by the PGT.

NB: Specific agreements may provide for other terms and tax regimes to be applied in connection with their operations

II.2. What are the conditions for payment at the investment desk of the Road Fund?

II.2.1. Case of the payment of a start-up advance

The payment of a start-up advance for a contract under the "Investment" window of the Road Fund corresponds to the same operating procedure as that of the "maintenance" window.

However, the resources of the PIB must be preceded by (i) a disbursement decision, (ii) a specific agreement between the Authorising Officer and the Road Fund, and (iii) a commitment order initiated by the contracting authority.

II.2.2. Case of payment of invoices, interim, final certificates or final settlement of the "Investment" window

The Road Fund issues transfer orders which are deposited at the General Treasury Pay office for execution on the diligence of this administration.

a. Case where funding is sufficient

The payment of an interim certificate, final certificate or a general and final settlement under the "Investment" window of the Road Fund follows the same procedure as that of the "maintenance" window.

b. Case where funding is insufficient

When a certificate is in a funding deficit,

- (i) a partial payment of the certificate is made up to the balance of the financing;
- (ii) the Road Fund sends an information letter to the Authorising Officer with a copy issued to the attention of the contractor with a view to raising the level of the funding deficit;
- (iii) the certificate concerned is put on hold pending confirmation of budgetary extension by the Authorising Officer;
- (iv) upon confirmation of the extension by the Authorising Officer, the certificate is immediately processed by the Road Fund for the balance to be paid.

III. CONTACTS OF THE ROAD FUND

The information service can be contacted in the event of a complaint or request for information on the progress of the settlement process. The contact addresses are as follows:

E-mail address: contact@fondsroutiercameroun.com

Phone number: 00 237 222 22 47 52/222 22 09 27

FAX number: 00 237 222 22 47 89

Website: <http://www.fondsroutiercameroun.org>

APPENDICES

REGULATIONS

1. Law No. 2004/021 of 22 July 2004 to amend and supplement certain provisions of law No. 1996/07 of 8 April 1996 on the protection of road patrimony
2. Decree No. 2012/173 of 29 March 2012 to amend and supplement certain provisions of Decree No. 2005/239 of 24 June 2005 on the organisation and laying down the procedures for the functioning of the Road Fund
3. Decree No. 2005/239 of 24 June 2005 to organise and fix the functioning modalities of the Road Fund
4. Decree No. 2014/0004/PM of 16 January 2014 to lay down the modalities of financing works executed under State supervision
5. Decree No 2004/275 of 24 September 2004 on the Public Contracts Code

6. Decree No 2003/651/PM of 16 April 2003 to lay down modalities for the application of the tax and customs system governing public contracts
7. Decree N ° 2012/074 of 08 March 2012 on the creation, organisation and functioning of Tenders Boards
8. Decree No. 2013/271 of 05 August 2013 amending and supplementing certain provisions of Decree No. 2012/074 of 08 March 2012 on the establishment, organisation and functioning of Tenders Boards
9. Circular No. 002/CAB/PM of 31 January 2011 on improving the performance of the public contracts system
10. Circular N ° 001/CAB/PR of 19 June 2012 on the award of contracts and control of the execution of public contracts

FORMAT OF THE Bank Account Identity (BAI)

The bank account identity (BAI) of destination bank account featuring on the contract subscribed by the successful bidder must have 23 digits as follows:

- (Bank code (5 digits)/Counter code (5 digits)/Account number (11 digits)/ BAI key (2 digits)) in the case of an account domiciled in Cameroon;
- For an account domiciled abroad, the above identifier (IBAN) must be completed by the international identifier of the bank (BIC).

LIST OF FORMS

- a. **Model (or Detail) Quantity and Cost Estimate**
- b. **Schedule of Unit Prices**