

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



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



ANNUAL REPORT **2015**

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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FOREWORD



Paul Elung CHE

Président du Comité de Gestion du Fonds Routier

During the year 2015, the Road Fund captured both authorities' and donors' attention more than in the past. The continuous and hitch-free execution of its missions still remains a major concern. The intensification of exchanges concerning the transition of the Road Fund to a second generation fund proves it sufficiently. It is however advisable to remind that these exchanges occurred following the Government's stance adopted during the 18th session of the National Road Board held on 28 April 2015. Such a political determination strengthens the opinion that the Road Fund's reform is on the right path.

Beyond this determination, the current legal and organizational context should be conducive enough to ensure efficiency and compliance with international standards generally admitted in the functioning of Road Funds. It is on that basis that confidence should be fully restored with the Fund's partners since their respective expectations have already been met.

On the operational level, the availability of funds in real time and the implementation of programmes remain key issues, taking into account the current security challenges. By way of palliative, we continue building synergy with stakeholders through consolidating consultative frameworks, particularly those related to supporting the development, monitoring and evaluation of authorizing officers' programmes. Besides authorizing officers, the Ministry of Finance and the Ministry of Public Contracts are also concerned.

On top of these consultative frameworks, we have set up management tools to spur efficiency of procedures through clarification of the chain of operations eligible to the Road Fund's financing on the one hand; and then, defined the roles and responsibilities of different stakeholders and their interactions within the whole process in the other hand.

This annual report summarizes the activities carried out in 2015, presents programme financing-related aspects and opens vistas on the organization's challenges and prospects.

LIST OF ABBREVIATIONS AND ACRONYMS

FATA	: Financial, Accounting and Technical Audit
ARMFA	: African Road Maintenance Funds Association
EDF	: Engineering and Design Firm
BPW	: Building and Public Works
SUAG	: Start-Up Advance Guarantee
ACN	: Africa Cup of Nations
PB	: Performance Bond
AFC	: African Financial Community
RM	: Retention Money
CUD	: Douala City Council
CUY	: Yaoundé City Council
C2D	: Debt Cancellation and Development Contract
GESp	: Growth and Employment Strategy Paper
TSS	: Technical Studies and Supervision
PNM	: Priority Network Maintenance
RRM	: Rural Road Maintenance
URM	: Urban Road Maintenance
RMF	: Road Maintenance Fund
RFF	: Road Fund Functioning
LIW	: Labour Intensive Work
MDRI	: Multilateral Debt Relief Initiative
KfW	: KreditAnstalt für Wiederaufbau
MINDUH	: Ministry of Urban Development and Housing
MINEFI	: Ministry of the Economy and Finance
MINFI	: Ministry of Finance
MINTP	: Ministry of Public Works
MoU	: Memorandum of Understanding
PERFED	: European Development Fund's Road Maintenance Programme
SME	: Small and Medium Size Enterprises
RHP	: Road Heritage Protection
HIPCI	: Heavily Indebted Poor Countries Initiative
RSAP	: Road Safety and Accident Prevention
RMP	: Road Master Plan
RRSP	: Road Revenue Securitization Programme
NR	: National Road
RUC	: Road User Charge
SCDP	: Cameroon Petroleum Product Storage Company
IMS	: Integrated Management System
SONARA	: National Refining Company
STADE-C2D	: C2D Implementation Support Technical Secretariat
NICT	: New Information and Communication Technology
STPP	: Special Tax on Petroleum Products

SUMMARY

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REPUBLICAINE DE LA ROUTE

CARTE GÉNÉRALE DES ROUTES DU CAMEROUN

www.mtrp.gouv.cm

Présentation

Le Cameroun dispose d'un réseau routier dense et diversifié, qui constitue l'ossature de son économie et de son développement. Ce réseau est composé de routes nationales, provinciales, départementales et communales.

Objectifs

Le présent document a pour objectif de fournir une vue d'ensemble du réseau routier national, de ses caractéristiques et de son état de conservation.

Principales caractéristiques

- Le réseau national est composé de routes nationales, provinciales, départementales et communales.
- Le réseau national est dense et diversifié, couvrant l'ensemble du territoire.
- Le réseau national est en constante évolution, avec de nouvelles routes en construction et de nouvelles améliorations.

État de conservation

Le réseau national est en bon état de conservation, avec une majorité de routes classées en bon état.

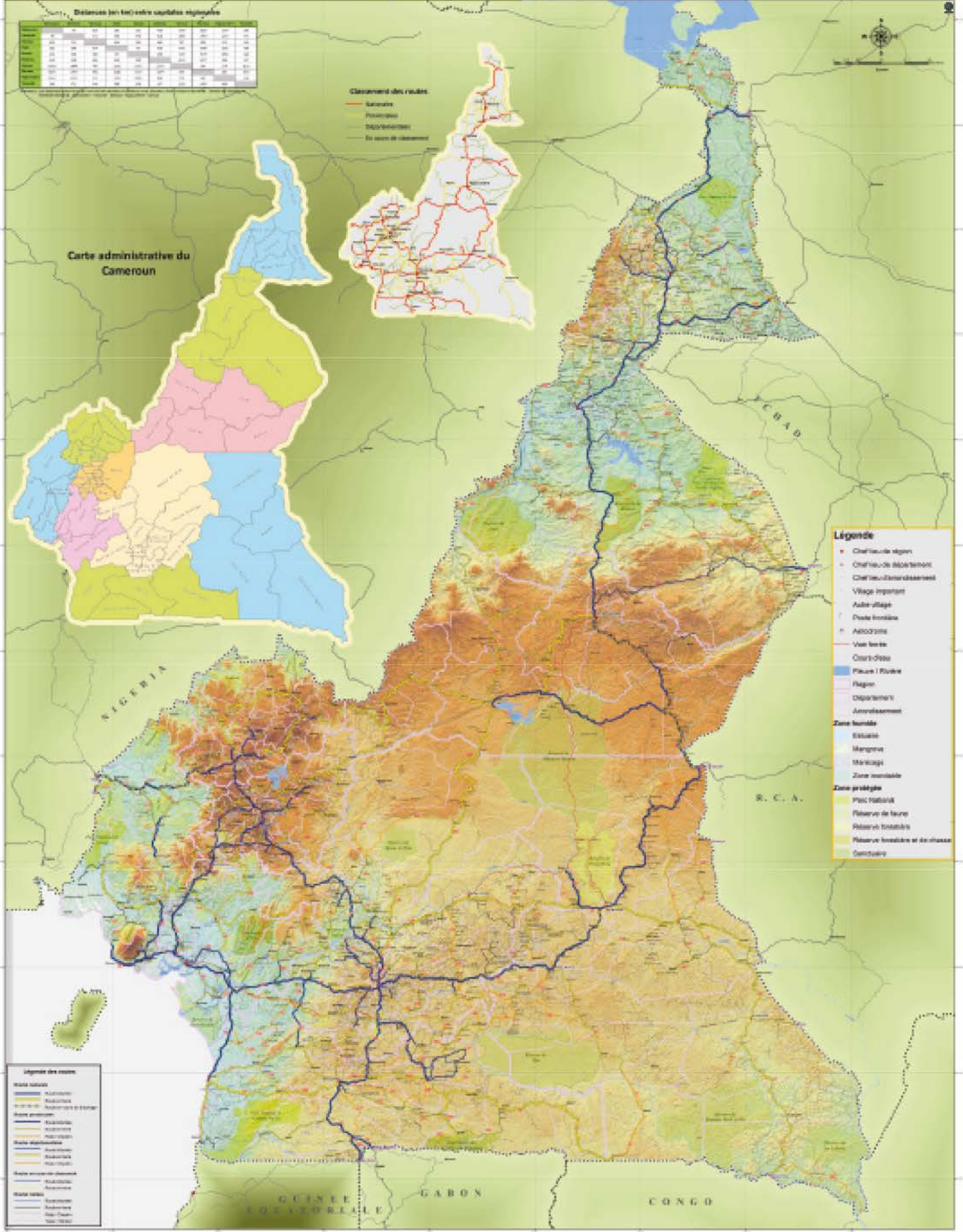
Conclusion

Le réseau routier national est un atout majeur pour le Cameroun, qui contribue à son développement économique et social.

Les routes nationales au Cameroun

Caractéristiques techniques des routes nationales au Cameroun

Code	Longueur (km)	État	Classement
1	1000	Bon	National
2	800	Bon	National
3	600	Bon	National
4	400	Bon	National
5	200	Bon	National
6	100	Bon	National
7	50	Bon	National
8	30	Bon	National
9	20	Bon	National
10	10	Bon	National
11	5	Bon	National
12	3	Bon	National
13	2	Bon	National
14	1	Bon	National
15	0,5	Bon	National
16	0,2	Bon	National
17	0,1	Bon	National
18	0,05	Bon	National
19	0,02	Bon	National
20	0,01	Bon	National



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GENERAL CONTEXT



A - INTERNATIONAL AND NATIONAL CONTEXT

The Road Fund is operating in a national and international environment that guides its actions and shapes its relations with the other stakeholders. The Government's major projects, the national economic situation, cooperation ties with development partners and other Road Maintenance Funds are some of the key elements that animated the Fund's life in 2015.

In 2015, Cameroon operated in an international environment marked by the stagnation of the world economic growth slightly in decrease as compared to 2014. According to the IMF, this growth rate stands at around 3%. This decrease proceeds from the slowdown observed, since five years, in the growth rates of emerging countries which were the driving force behind the world economy in the years 2000. This situation goes along, not only with the drop in the prices of raw materials, but also with the slowdown in commercial exchanges and capital flows. The task seems to get more and more complicated because the economy of China is running out of steam, the drop in raw material prices, particularly hydrocarbons, henceforth penalizing exporting countries. It should also be noted that the gradual increase in US interest rates may hamper the borrowing countries.

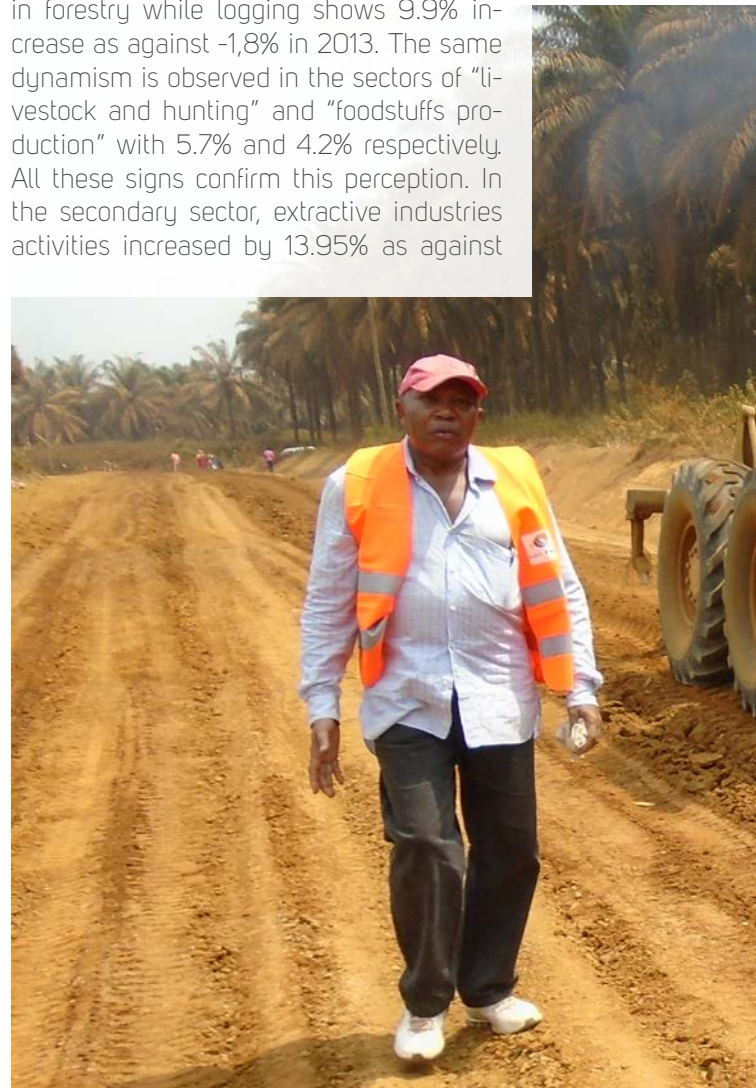
On the other hand, in high-income countries like the Euro-zone and the United State of America, the recovery seems to be back on track despite the population ageing and the slowdown in yield benefits pushing down the prospects for long term potential growth.

On the domestic front, Cameroon maintained its GDP growth rate at around 5.7 % despite difficulties inherent to global economic performances.

Cameroon's economy showed great resilience, thanks to its diversification, despite an unfavourable environment resulting from the fall in exported basic commodities prices and

trans-border insecurity in the Far-North and East regions.

According to the Minister of Finance and from a sectorial point of view, economic activity is promising. In the primary sector for instance, the recovery is palpable in forestry while logging shows 9.9% increase as against -1,8% in 2013. The same dynamism is observed in the sectors of "livestock and hunting" and "foodstuffs production" with 5.7% and 4.2% respectively. All these signs confirm this perception. In the secondary sector, extractive industries activities increased by 13.95% as against



8.7% in 2013, the Building and Construction sector by 10.9% due to the acceleration of some major road projects. The development of the Building and Construction sector should be better facilitated through improvement of cement supply. The sustained development of the secondary sector is however dependent on the outcome of the ongoing major projects in energy production, transport and distribution. The tertiary sector also grows appreciably, thanks to the dynamism observed in transport, warehouses and communications (+6.5%); trade, restaurants and hotels (+5.2%); banks and financial institutions (+13.7%); non-commercial services of public administrations (+6.7%).

As regards inflation, the household final consumption prices show a downward trend from +2.1% in 2013 to +1.9% in 2014. This deceleration is perceptible in all major consumption posts except "Transports" (+5.8 points) and "Restaurants and Hotels" (+1.7 point).

Concerning the Business Climate, Cameroon improves its rank as regards minority investors but loses 10 places in the facility of doing business chapter. It ranked 158th out of 189 countries noted in 2015 Doing Business. In 2016, Cameroon loses four (4) places to stand 172th.

Compared with the objective of maintaining 5.5% growth over the period 2010-2020, formulated in the Growth and Em-

ployment Strategy paper, performances so far recorded are insufficient in the light of efforts made. As evidence of this political will, a CFAF 925 billion three-year Emergency Plan was launched by the Head of State on 9 December 2014, over the period 2015-2017, to boost the country's economic growth and meet the most urgent needs in the areas of road works, low-cost housing, urban development, agriculture and livestock, energy, drinking water, health and security nationwide. Coupled with the special programme for the preparation of 2016 and 2019 ACN and the Public Investment budgets of the coming years, this plan should, in any case, help to consolidate and improve economic performances recorded in 2015.

Globally, the Government is sparing no effort to implement structural reforms, in a bid to improve competitiveness and the business climate. Regarding competitiveness, the Plan to modernize Cameroon's economy is being carried out and constitutes the country's response regarding the bilateral economic partnership agreements ratified by the Parliament in July 2014. In that connection, the State is pursuing actions aimed at upgrading enterprises, promoting innovative financing mechanisms for enterprises, coordinating various support actions and developing standards and quality. Concerning the business climate, Government reforms are ongoing in a bid to attract investments through Law No



A rural road under mechanised maintenance



Asphalting of a road

2013/004 of 18 April 2013 to lay down private investment incentives.

The road infrastructure sector is marked upstream, by insufficient financing, despite substantial support from public development partners. Owing to the role played by road infrastructure in consolidating growth, the effective implementation of the major projects will contribute to improving growth in 2015. These major projects concern: the construction of the Yaoundé-Douala and Yaoundé-Nsimalen highways, the upgrading of the Douala east and west access roads, the building of a second bridge over the Wouri River, the continued tarring of sub-regional integrative roads which help to open up production basins and the borders with neighbouring countries (Douala-Bangui, Douala-Njamena, Bamenda-Enugu and Sangmelima Djoum-Congo border corridors).

That notwithstanding, there are still major challenges to overcome in order to improve the sector's performance so far. The challenges are:

- the low professionalization level of local SMEs which, moreover, impedes their competitiveness;
- the slow and rigid contract award regulatory framework; the introduction of the possibility of executing some works under the supervision of the Administration, is a mitigation measure with respect to occasional emergency and strategic interventions;
- uncontrolled tarring unit prices believed to be higher than the African average: the Government is trying to reverse this trend by recommending the use of homologated and cheap road surfacing or stabilizing products like the ROCAMIX process, CARBONCOR and CON-AID/CBR PLUS. Also, contracts to supply, install and commission crushing plants were awarded in 2014, to reduce the costs of aggregates and other quarry materials;
- Limited alternative financing for major projects, particularly, as the share of public-private partnership financing is insignificant.

B- SOME MILESTONES

January

1. From 26 to 30 January 2015: Reception of a delegation of the Road Maintenance Fund from Madagascar.

February

2. From 22 to 27 February 2015: Participation of the Road Fund at the proceedings of the 13th annual meeting of the ARMFA, held in Victoria Falls, Zimbabwe on the theme : "The place of the Road Fund in the economic and social development of a country".

August

3. From 11 to 13 August 2015: Organization of the 9th meeting of the Central Africa Focal Group (Yaounde).

October

4. 16 October 2015: Renewal of the Administrator's term for a period of three (03) years.

5. From 25 to 31 October 2015: Participation of a Road Fund's delegation at the proceedings of the LIW meeting under the patronage of the International Labour Organization (ILO), held in Cotonou (Benin).

6. From 19 to 22 October 2015: Participation at the proceedings of the UATP annual assembly held in South Africa.



November

7. 10 November 2015: Working visit of the Minister of Public Works, Technical Supervisor of the Road Fund.

8. From 20 to 28 November 2015: Participation at the proceedings of the 14th annual meeting of ARMFA held in Kinshasa, Democratic Republic of Congo on the theme : "Using what we have to achieve what we need". During this meeting, Mr Jean Claude ATANGA BIKOE, the Road Fund's Administrator, was elected ARMFA vice-president.

December

9. 14 December 2015: Election of Mr ELUNG Paul CHE, Minister Delegate to the Minister of Finance, at the head of the Road Fund's Management Committee.

10. 30 December 2015: Holding of the sessions of the Management Committee for the validation of authorizing officers' programmes. These programmes, elaborated for 2016, have been reviewed during sessions held on 30 December 2015. Only the MINDHU programming for the "Maintenance" and "Investment" windows was adopted.





The Minister of Public Works accompanied by the Secretary of State in charge of Roads (on the left) and the Administrator of the Road Fund (on the right)

C— LEGAL AND REGULATORY FRAMEWORK

Pursuant to Section 1 of Law No 1999/016 on the general rules and regulations governing public establishments and public and semi-public sector enterprises, the Road Fund is a special public administrative establishment (EPA) on account of its management bodies, its staff remuneration and benefits, as well as its accounting rules.

It is under the financial supervisory authority of the Minister of Finance and the technical supervisory authority of the Minister in charge of roads.

The Law No 2004/021 of 22 July 2004, to amend and supplement certain provisions of Law No 96/07 of 8 April 1996 to protect national road heritage, establishes a Road Fund with the objective of ensuring, on the one hand, the financing of the national road heritage protection, accident prevention and road safety as well as road network maintenance programmes. It also ensures the financing of road rehabilitation and upgrading operations through two separate and independent windows, namely the “Maintenance” and “Investment” windows on the other hand.

This law provides in its article 22, paragraph 2, that the Fund’s resources are collected, either by the Fund, or by other competent administrations and institutions before being fully and directly transferred

into the Fund’s account opened at the Central Bank.

Up to 2010, Road Fund resources intended to pay contract services under the “Maintenance” window, were paid directly into the Road Fund’s account in BEAC. In fact, the Road User Charge (RUC), which is the main financing source, was collected and deposited in the Fund’s account in BEAC by marketers in charge of downstream distribution in the petroleum sector.

With the application, as from 2011, of Sections 67 and 68 of Law No 2007/006 of 27 December 2007 on the finance regime of the State, the Road User Charge and the other financing sources intended to the Road Fund are, as from now, directly paid to the Public Treasury. In fact, these sections stipulate that: “Funds held by public administrative establishments shall be public funds and shall be deposited at the Public Treasury, which has the monopoly of paying all expenditures. The Treasury shall be the unique window for State disbursement operations”.

Since the 2014 financial year, SCDP and SONARA are legally liable for the Special Tax on Petroleum Products (STPP) knowing that the Road User Charge (RUC) is a partial allocation.

D-OVERVIEW OF MISSIONS



The objective of the Road Fund is to ensure the financing of national road heritage, accident prevention and road safety as well as road network maintenance programmes. It also ensures the financing of road rehabilitation and upgrading operations. Specifically, the Road Fund is responsible for:

- // Mobilizing financing;
- // Securing resources allocated for road maintenance;
- // Ensuring the payment of contract services.

It carries out its activities through two separate and independent windows, namely the "Maintenance" and "Investment" windows.

The role of the "Maintenance" window is to ensure the financing and payment of contract services relating to :

- // Routine and periodic maintenance of the priority urban, classified intercity and rural road network;

- // Accident prevention and road safety;
- // National road heritage protection.

The "Investment" window takes care of the financing and payment of contract services relating to:

- // The upgrading and rehabilitation of roads in order to restore the serviceability of old pavements;
 - // The reinforcement of pavement by adding a new base or a new wearing course;
 - // The reconstruction of pavement and engineering structures after partial or total ruin;
 - // The upgrading through improvement of the level of service of a road or an engineering structure or the modernization of a route;
 - // The suppression of parts of the network presenting difficulties and risks for users.
- The Road Fund does not intervene in works relating to the construction of a new road unless they are covered by external financing.



A rural road under maintenance

E- MANAGEMENT BODIES



The Road Fund is administered by two bodies, namely the Management Committee and an Administration.

1. Management Committee

The Management Committee examines all matters dealing with the organization and functioning of the Fund. Its duties are described in Article 13 of Decree NO 2005/239 of 24 June 2005. The Management Body meets in ordinary session, once every quarter, on the convening of its Chairperson, and in extraordinary session as often as required, for the smooth functioning of the Fund. It is composed of eleven (11) members, including 5 (five) representatives of the State, one representative of Regional and Local Authorities and 5 (five) representatives of road users. The members of the Management Committee are distributed as follows:

Representatives of the Public sector

- // one representative of the Presidency of the Republic;
- // one representative of the Prime Minister's Office;
- // one representative of the Ministry in charge of finance;
- // one representative of the Ministry in charge of roads;
- // one representative of the Ministry in charge of transport..

Representative of Regional and Local Authorities

- // One Representative of Regional and Local

Authorities;

Representatives of road users

- // One representative of the Cameroon Employers' Association;
- // One representative of the Cameroon Industrialists' Trade Union;
- // One representative of the Cameroon Forwarding Agents' Trade Union;
- // One representative of the Urban and Inter-Urban Transporters' Union;
- // One representative of the Union of Road Hauliers of Cameroon.

The main activities carried out by the Management Committee in 2015 are outlined below:

Concerning the continuous modernization of the management tool, it is worth noting:

- // The adoption of the authorizing officers' programmes for the 2015 financial year;
- // The authorization to acquire a piece of land for the construction of the Fund's head-quarter;
- // The validation of the development of phase 3 of TOM2PRO TOM2FR integrated information systems which will further secure transactions initiated by the Fund through building a bridge with digitalized filing system.

Concerning the promotion of best practices, the following activities should be underlined:

- // advocacy for the payment of Fund re-

sources by the Treasury and, more generally, the transition of the Fund to a second generation Road Maintenance Fund to align with international standards and ensure the sustainability of the mechanism;

// participation of a delegation of the Management Committee to the General Assembly of the African Association of Public Transport (UATP) in Cape Town, South Africa on the theme "Best practices in public transport in Africa and for Africa", the main components of which were based on the promotion of best practices in public transport, the new challenges and solutions for public transport in Africa as well as the role played by technology in improving performance in public transport;

// adoption of the report on the internal audit for 2014 financial year;

// Quietus given to the Administrator for the recruitment of a Consultant in charge of the accounting and financial audit for the 2014 and 2015 financial years.

In another connection, the Management Committee was reorganized with the arrivals of MM. ELUNG Paul CHE and AYINA OHANDJA Louis Max, respectively representing the Ministry in charge of finance and the Ministry in charge of roads.

During its extraordinary session held on 14 December 2015, members of the Management Committee elected the representative of the Ministry in charge of finance, Mr ELUNG Paul CHE, Chairperson of the Management Committee.



Asphalting of a road

2- Administration

The Road Fund is managed by an Administrator recruited through call for candidates, for a three-year term, possibly renewable twice. The Administrator is responsible for the operational implementation of all actions approved by the Management Committee. His duties are specified in Article 18 of Decree 2005/239 of 24 June 2005, amended and supplemented by Decree NO 2012/173 of 29 March 2012.

Furthermore, the Fund has 25 (twenty five) staff among whom 23 employees at 31 December 2015.

Its partnership with national stakeholders imposes on the Fund the responsibility for mobilizing and securing revenue necessary for the financing of its operations in order to ensure efficiency, in line with road sector development priorities. Within this framework, the following officials act as authorizing officers:

- /// the Minister in charge of roads, for the routine and periodic maintenance of the priority inter-urban, classified and rural road network, road improvement and rehabilitation works as well as national road heritage protection services;
- /// the Minister in charge of urban roads for the routine and periodic maintenance, im-

provement and rehabilitation works on the priority urban network;

- /// the Minister in charge of transport for prevention and road safety services;

- /// Government Delegates, Mayors and Regional Chairpersons to whom resources are delegated by Authorizing officers concerned with inter-urban and rural roads as well as urban roads corresponding to the programmes prepared and approved by the Management Committee;

- /// The Administrator of the Road Fund: for the Fund's operating and investment;

- /// The Administrator of the Road Fund: for financial, technical and account audits, on the opinion of the Management Committee.

The authorizing officer is responsible of the smooth execution of programmes. He judges the appropriateness, commits, calculates and authorizes the payment of expenditure. Within the framework of his duties, the Prime Minister, Head of Government, has the authority to modify the formula for allocating resources among authorizing officers, or within the same Administration



Discussions between the Cameroon Road Fund and a delegation from the Road Maintenance Fund of Madagascar on the integrated system of management.

F- FUND MANAGEMENT



The roadmap is the annual breakdown of the Fund's strategy. The satisfactory implementation of this strategy requires the organization of operations in a way that fosters the development of constructive synergies, the enhancement of human resources which are the creative and innovative force, and the forging of team spirit which pools individual efforts and transforms them into collective success.

1- Improvement of management tools

The Road Fund professions lay on its integrated management system known as TOM-PORTAIL, which, as time goes by, has enabled to automate certain repetitive tasks, enhance security of payments and hence, improve staff productivity. This management system has known many changes in 2014 with the implementation of phase 2 bis. In this permanent quest of performance, the Administration of the Road Fund has decided to continue optimizing this important tool with phase 3.

From a methodological point of view, this phase aimed at: (i) formalizing the expression of users' needs; (ii) translating, by mutual consent with the TOMATE's editor, the expression of the needs into specifications; (iii) introducing needed developments in order to optimize the system. All these activities called for a visit of TOMATE engineers to the Road Fund from 7 to 21 December 2015, in order to probe into the situation and outline potential solutions to the problems and expectations of the

integrated management system users. This visit also gave the opportunity to both parties to deepen analyses on certain aspects included in the specifications.

In another connection, the Road Fund has also produced in 2015, its administrative, accounting and financing procedures manual (with the help of the Consultant Cabinet C&A Associés). This manual will effectively be put in use once finally adopted by the Management Committee and approved by the Minister in charge of finance, as prescribed by the texts organizing the Fund.

In the same vein, the Fund, in collaboration with its main partners (Authorizing officers, Ministry of Public Contracts, Ministry of Finance, Building and Construction Enterprises) produced a technical users' guide for stakeholders. This document should be strongly disseminated in order to impregnate different stakeholders on programming, contract visa, payment of estimates and penalties. By so doing, exchanges will be facilitated and improved.

2- 2015 Programme of activities

The 2015 programme of activities is inspired from the Strategic Plan (2014-2016) adopted by the Management Committee

in February 2014. It is articulated on the results-based management concept and is in line with the provisions of Law No 2007/006 of 26 December 2007 on finance regime of the State. The main objectives of this programme and their articulations are outlined as follows:

N°	Articulation Objectives/ Programmes	Expected	Realised
1	Objective 1 : Consolidate Financial autonomy of the Fund, diversify resources allocated and increase their output.	Laying of foundations for Reforms relating to the Transition to a second-generation Fund	Emphasis was laid on the advocacy (CONAROUTE, Authorising Officers, MINFI) and the implication in different projects of reforms started in 2015.
1.1	Programme 1 : Consolidate the Road Fund financial autonomy	Securing the Road Fund resources.	100% of resources collected and accounted
1.2	Programme 2 : Diversification of resources allocated to the Road Fund and Increasing the Output.	Obtaining allocation of new resources as well as increasing toll gates and axle tax fees.	Signature of an agreement with the NIS on the study of the performance of the collection and refunding system.
2	Objective 2 : Contribution to the improvement of the level of consumption of resources allocated for Road Maintenance, and ensuring effectiveness and quality of operations on the road network.	Ensuring that all programmed Contracts are awarded within the period	55% of contracts programmed were awarded.
2.1	Programme 1 : Contribution to the improvement of the level of consumption of resources allocated for road maintenance.	Obtaining the validation of programs within the prescribed deadlines and progress towards the contract award in advance system.	2/3 of programmes were validated before the end of the year and 80% of contracts programmed were mature. The production of the user's Guide was effective in 2015.
2.2	Programme 2 : Ensuring the effectiveness and quality of operations on the road network	Order (internal, technical, accounting and financial) audits	Internal audits effective since 2014- technical audits are implemented, accounting and financial audit Contracts are awarded.
3	Objective 3 : Increase the contribution of governance to performance enhancement.		
3.1	Duty to inform Stakeholders.	Communication Plan Updated and Web site online.	Website online and regularly updated.
3.2	Development of new functionalities in TOMFR	Start of phase 3	Phase 3 is ongoing, the level of progress may be evaluated at 80%
3.3	Promotion of performance in the running of services.	New equipment and office furniture purchased and governance tools produced.	All Equipment and office furniture were delivered.



3-The Road Fund and its human resource

The human factor is the cornerstone of any organization and the same rule applies to the Road Fund. In fact, the Administration spares no effort in order to improve the working conditions of its staff.

In 2015, 2 (two) Senior staff quitted the Fund:

- // Mrs MANGA Julienne, Head of Division of Technical Expertise, who went on retirement;
- // Mr TALABONG Hervé, Economist, who went back to his administration of origin.

For more efficiency and coherence, the Management Committee has decided to amend the organigram, following a proposal from the Administrator. As a result, the post of "Economist" was cancelled while the post of "Attaché to the Management Committee Chairperson in charge of Communication" was split into two, namely: (i) Attaché to the Management Committee Chairperson and (ii) Senior official in charge of Communication and Public Relations.

The following newcomers joined the Fund:

- // Mr EKAH Serge Francis: Head of Division of Technical Expertise

- // Miss MEBOU SIME Marilyne: Mail Officer;
- // Miss AKAMBA SAMBA Jeanine: Secretary at the Division of Technical Expertise.

In order to promote dialogue between the staff and the employer, the first staff representatives were elected in 2015. They represent a framework for collective bargaining and social dialogue within the structure.

Aware of the crucial importance of training in staff capacity-building, the Fund permanently moves in this direction. In this light, we note in 2015, the participation of senior and junior staff to a training session on contract awarding in ARMP, Yaounde;

- // 3 (three) senior staff to a training session on the optimization of the use of TOMPRO in the TOMATE's editor headquarters, Paris;

- // 3 (three) staff representatives on a training session on "function of the staff representative" Douala.

According to the Fund's tradition, intensification of cohesion and team spirit were materialized by the organization of activities during International Labour and Women Days celebrations.

4- Action Implementation-related constraints

The Road Fund, as a paying organization, works in collaboration with many actors of the system. Any dysfunctions in its various interactions with these actors may develop into constraints likely to limit the scope of action. These constraints include:

/// Cash stress resulting from the transit of resources through the Treasury, which may erode the trust capital built so far among users and partners. The transition to a second generation Fund may change this situation since it will guarantee greater financial autonomy.

/// Inactive synergy between the various stakeholders (Authorizing officers, MIN-FI, MINMAP, enterprises, EDFs, banks and

Road Fund), giving an impression of conflict of responsibility.

/// The archaic nature of some provisions of the Public Contracts Code which are particularly ill-adapted to roads network contracts;

/// Delays in awarding contracts, low commitments and implementation of projects, the major consequence being the under-utilization of resources allocated to the Road Fund. Progress towards advance contract award should be the beginning of a solution to this problem;

/// Lack of professionalism on the part of some Building and Construction (BC) sector Enterprises.





1- Internal control system

Owing to the increasingly substantial financial flows combined with the need for conducting financing and payment operations in an efficient, secured and traceable manner, the Road Fund has put in place a mechanism of internal control at two levels, in order to prevent and curb risk factors inherent to its activity and to implement a net separation between the permanent and periodic controls.

a- The permanent control

The permanent control is the whole process implementing continuously actions of risk control and monitoring the execution of strategic actions. It is operated by the technical staff in the first place and then, by the hierarchy.

In the Road Fund, the permanent control lays on formalized administrative, accounting and financial procedures and on an integrated management system (TOM-2PRO-TOM2FR) which enables to secure further payment operations by way of facilitating the integration of professional processes of the Road Fund (management of programming, contracts, guarantees, estimates and payments).

b- The periodic control

The periodic control is the whole process by which the smooth functioning of the institution is checked afterwards through investigations carried out by internal Audit which works independently.

In the Road Fund, the periodic control is based on a manual of procedures, which guides the internal Audit missions, a map of residual risks updated every year and from which an audit plan is produced and executed.

During the ongoing financial year, this function has examined nine management processes with the residual risk considered as "moderate or high", in the light of the risk map produced in the 2014 financial year. These include: processes of management of contracts, estimates, cash flow, purchases, guarantees, fiscal system, fixed assets, information system and compliance with laws and regulations.

At the end of the internal audit on the evaluation of the internal control system, a report on the internal control was produced for the 2015 financial year. This report shows that, out of 11 recommendations in 2014, only 2 (two) were implemented while 9 (nine) are





being implemented 4 (four) of which depend on the implementation of phase 3 of the TOMPORTAIL integrated management software.

Concerning the monitoring of the 16 recommendations made by the External Auditor following his assessment of the efficiency of internal control for the financial year closed on 31 December 2013, 14 were implemented and 2 depends of phase 3 of TOMPORTAIL. All these actions, implemented during the 2015 financial year, further reinforce the Road Fund aspiration for more efficiency and a better control of risk in the accomplishment of its operations.

2. Steering of the internal control system

The internal audit system has been reinforced through the creation of the Road Fund audit Sub-committee established by Decision No 003/PCG/CG/ADM/FR/14 of 15 January 2014. It is responsible for: (i) exercising functional authority over internal audit organisation, activities and functioning; (ii) expressing its prior opinion on all issues falling under the management committee and relating to technical, accounting and financial audit; (iii) initiating inquiries into any issue relating to Fund functioning; (iv) deciding on any file relating to its purpose as-

signed to it by the Management Committee.

Within the framework of the Audit subcommittee, management bodies are (i) briefed on internal control activities and measures of risk preventions by a quarterly report on internal control, (ii) informed on the monitoring of the recommendation made by internal and external audits. They may give orientations deemed necessary on the implementation of the internal control system. 4 (four) ordinary sessions were held during the 2015 financial year aiming at reviewing the quarterly report on the internal control tabled by the Administrator.

3. Production and control of the accounting, financial and budgetary information

Generated from the TOMPORTAIL integrated management system, the quality of financial information lies on two main actors. Their tasks and functions are separated as follow:

- The administration and finance division, which applies OHADA standards and accounting principles is responsible for the financial and accounting information. However, concerning the particular management of fixed assets, the Road Fund has opted for projects and programmes related-accountancy. As a result, depreciation of fixed assets is not therefore taken into account.



upgrading of the Douala east road

- Budgetary information is produced by the division of operation control which implements legal provision concerning publication related to the budgetary execution.

Beyond the first level control carried out within each division, monthly consolidations are made of accounting and budgetary data, as well as bank and cash consolidation whereas an inventory of stocks and fixed assets is carried out every year.

4. Technical, financial and accounting Audit

The Road Fund's organic instruments provided for at least two technical, accounting and financial audits yearly conducted by independent audit firms recruited on the competitive basis by the Administrator, after the favourable opinion of the Management Committee.

Thus, regarding accounting and financial audits, the KPMG Audit Firm was selected to review the financial statements of the "Maintenance" and "Investment" windows for the 2014 and 2015 financial years.

Concerning the technical audit of the "Maintenance" window, its contract was divi-

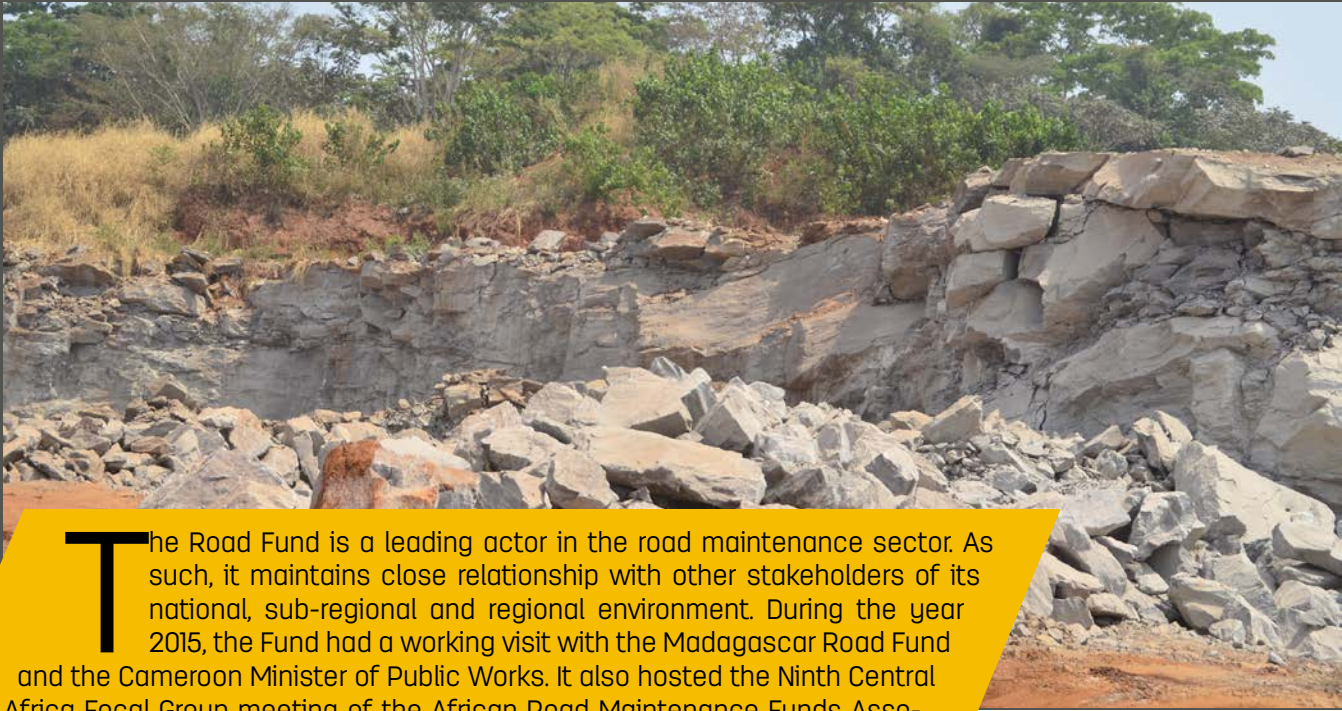
ded into three separate lots to facilitate the conduct of the audit according to the concept of "as works progress". Lot 1 and 3 for the South and West networks have been awarded to SAFEGE and COMETE International /C&A Associés.

Lot 2 for the North network was declared unsuccessful and is subject to a new international selective tendering procedure.

Contrarily to the previous years, the Road Fund would like to reduce the interval between works execution and audit. As such, the new reference framework for technical audit is based on the concept of "audit as works progress" and recommends that during control, the technical auditor should review on going contracts on the basis of a sample defined beforehand.

Lastly, the contract for the technical audit of the "Investment" Window was split into two lots, namely Lot 1 relating to the audit of works financed with "Debt Cancellation and Development Contracts" (C2D) resources and Lot 2 relating to the audit of works financed with other resources (HIPC, PIB, etc.). Both lots were awarded to COMETE International /C&A Associés.

H- ROAD FUND AND ITS ENVIRONMENT



The Road Fund is a leading actor in the road maintenance sector. As such, it maintains close relationship with other stakeholders of its national, sub-regional and regional environment. During the year 2015, the Fund had a working visit with the Madagascar Road Fund and the Cameroon Minister of Public Works. It also hosted the Ninth Central Africa Focal Group meeting of the African Road Maintenance Funds Association.

1- Working visit of the Madagascar Road Maintenance Fund in Cameroon

A mission of the Road Maintenance Fund from Madagascar came to Cameroon from 26 to 30 January 2015 for discussions with the Cameroon Road Fund over its integrated management system.

Generally speaking, this sister institution wanted to learn about the functioning of Cameroon Road Fund: circulation of documents, organization of units (division) and internal relation within the framework of the integrated system. Specifically, this mission focussed on the use and benefits provided by integrated system of management.

The Road Fund shared its experiences on matters like sources of financing, strategies for resource mobilisation, difficulties in the accomplishment of its missions and mitigation measures. Furthermore, the occupational input into the integrated management system was simulated and discussed. Finally, the mission seized the practical opportunity to understand the contracts and

estimates process thanks to TOMFR and TOMPRO software. The mission ended by a visit on Mbalmayo-Ebolowa road rehabilitated and financed by the Road Fund, the Mbankomo Toll gate and the Nnomayos Weighing Station.

2- Ninth Meeting of the Central Africa Focal Group of the Association of African Road Maintenance Funds

The Road Fund hosted from 11 to 13 August 2015 the Ninth Meeting of the Central Africa Focal Group of the Association of African Road Maintenance Funds. This session held in Yaounde on the main theme: «Serviceability of Road Transport Infrastructure and Regional Integration in Central Africa: Challenges and Realities». The theme subdivided into four sub-themes were moderated by university lecturers and experts who focussed on the following articulations:

- ▀ Stakes and challenges of the integration of road transport networks;

// Sub regional policy to improve and develop an integrative road Network;

// Effective measures for the financing of Integrative Road Network;

// Social and economic benefits resulting from the integration of road network in Central Africa.

Participants to the meeting came from the following countries: Republic of Congo, Chad, Central Africa Republic, Burundi and Cameroon. Delegations from Congo and Gabon were absent due to internal political reasons. Invited by the Cameroon Road Fund, the delegation from Benin took part in the sessions as an observer.

Besides issues related to regional integration, countries from the Central Africa Focal Group of ARMFA exchanged views on the theme proposed by the General Assembly of the Association held few months later in Kinshasa. The theme was: "Using what we have to develop what we need"

The different Directors General also took stock of the organisation of their institutions for the 2015 first semester and elected a new board. Concerning the election within the Central African Focal Group, the presidency bestows on Cameroon for a two-year term.

Concerning particularly difficulties encountered, it should be noted:

(i) The problem related to the direct collection of resources by the Road Funds despite the adoption of this principle according to the terms of the law; (ii) some Road Funds depend on subsidies from the State and (iii) the low rate of coverage of needs in Road Maintenance.

Concerning the issues under discussions, the Road Maintenance Funds recommended the adoption and the harmonization of standards and policies of construction and maintenance as far as the integrative network is concerned, the support for the project of creating a supra-national organization or authority, in charge of ensuring that commitments related to the level of service expected from the integrative network in Central Africa

are respected; commitment of the Road Maintenance Funds to promote common global solutions to face problems and challenges linked to the improvement of the integrative network.

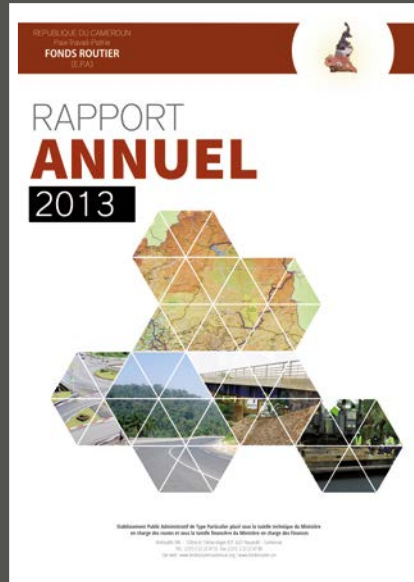
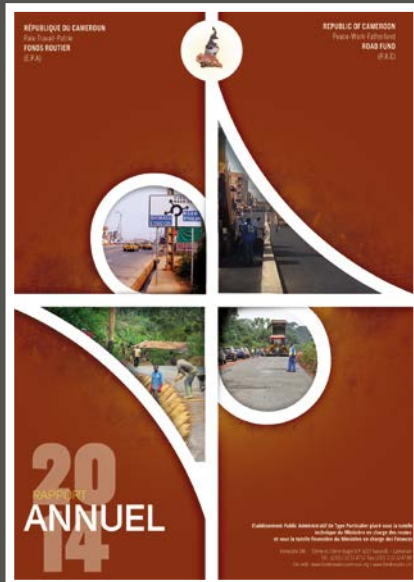
Finally, the Association supported the idea of consolidating the current Road Maintenance Funds for their transit to second-generation Funds and elected Cameroon at the Presidency of the Central Africa Focal Group of ARMFA.

3- Working visit of the Minister of Public Works to the Road Fund

The Minister of Public Works, Emmanuel NGANOU DJOUMESSI and the Secretary of State in charge of roads, Louis Max AYINA OHANDJA, paid a working visit to the Road Fund in November 2015. This visit, which took place after the reshuffle that occurred on 2 October 2015, aimed at enabling the new appointed officials to get into touch with the institution under their supervision, among others. Welcomed by Jean Claude ATANGA BIKOE, the Administrator of the Road Fund, the Minister and the Secretary of State visited the structure and discussed with some staff.

Then, they held a working session with the Administrator of the Road Fund during which they talked about the crucial problems related to: resources needed for financing and paying contractors for service rendered, the selection of enterprises in charge of the execution of contracts; the improvement of staff working conditions through the construction of a headquarter; the transition to a second-generation Fund and the social climate within the organization. The Minister then ensured the Road Fund of his total support in the fulfilment of its fundamental missions.

I- COMMUNICATION



In 2015, Road Fund communication focused on two major areas, namely: improving the Fund visibility and reputation as well as mobilizing the staff around the organization's objectives.

Regarding the improvement of its visibility and reputation, the Road Fund produced its 2014 Annual Report and disseminated it among all its key stakeholders. In the same line, it also consolidated its visibility through its website and its exposure in many communication supports.

The Fund also benefited from positive

spinoffs of media during events like the ninth meeting of the Central Africa Focal Group of African Road Maintenance Funds Association. This particular event provided the Fund a strong visibility in audio-visual and cybernetic media.

Social mobilization remained an essential stake in 2015. Consequently, the administration and the staff were mobilized around the Fund's values and objectives through the celebration of the International Women's Day and the International Labour Day.



2

PROGRAM FINANCING



A- ROAD MAINTENANCE PROGRAMME (MAINTENANCE WINDOW)



The Road Fund finances road programmes through two separate and independent windows namely, the "Maintenance Window" devoted to road maintenance and the "Investment window" devoted to the upgrading and rehabilitation of roads and urban roads.

The State of Cameroon's national road network covers a distance of 121 424 km, including 21 973 km of priority network (6 110 km of tarred road and 15 863 km of earth roads) and close to 100 241 km of rural network (12 055 km are priority and 88 183 km non priority).

This priority network represents a significant part of the overall network and handles close to 80% of traffic. However, it should be pointed out that Road Fund financing covers only part of the maintenance of the priority network and priority rural roads.

- **2015 Road Maintenance Programme**

Pursuant to the provisions of its organic instruments, the Fund resources are allocated by eligible service type based on a

key defined by the same instruments and amended by Decree No 2013/7696 signed by the Prime Minister, Head of Government. According to the procedure, after resources have been allocated, the Road Fund should notify the amount of available appropriations to authorising officers, to enable them establish an annual programming to be submitted for validation by the Management Committee.

It should be specified that this programming may undergo mid-term adjustments, depending on the needs of the authorizing officer.

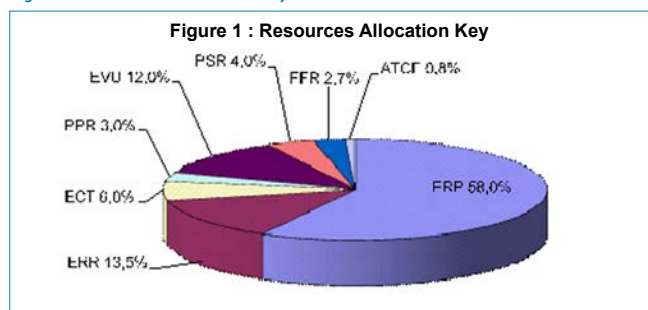
- **Resources Allocation Key**

The key for resource allocation by eligible service type is summarized in the table 1 below:

Table 1: Eligible services and Allocation Key

Service Type	Abbreviations	New allocation Key
Maintenance of classified inter-urban priority road network	ERP	Mini 58%
Maintenance of priority urban roads	EVU	Maxi 12%
Maintenance and service equipment of priority rural roads	ERR	Maxi 13,5%
Road or geotechnical studies and works control	ECT	Maxi 6%
Road accident prevention and safety	PSR	Maxi 4%
Routine maintenance of fixed and mobile facilities required to protect public property	PPR	Maxi 3%
Road Fund operating expenditure	FFR	Maxi 2,7%
Financial, accounting and technical audit services	AFCT	Maxi 0,8%

Figure 1 : Resources Allocation Key



The allocation key prioritized the maintenance of the inter-city priority network, which received at least 58% of resources mobilized by the Road Fund.

The share allocated for rural road maintenance accounted for a significant part of Fund resources. In fact, Government's effort, as prescribed in the GESP, was constant under this component which seeks to improve all season traffic conditions, totally link the secondary road network to the priority network so as to cover production basins, touristic sites, access to risk areas as well as consolidate the country's presence in border areas.

The urban road maintenance remains a major concern since Cameroonian cities should reflect the vision of an emergent country by 2035, as far as infrastructure and urban equipment are concerned.

• Road Fund commitments for 2015

On 15 January 2015, the Road Fund Management Committee approved authorising officers' programmes and adopted the overall operating budget of CFAF sixty (60) billion to be collected as Road User Charge (RUC) corresponding to the ceiling authorized by the Law No 2014/026 of 23 December 2014 on 2015 Finance Law.

Commitments made by authorizing officers and approved by the Road Fund in line with the budget, including the resources of previous financial years carried forward to this financial year, stood as follows, as at 31 December 2015:

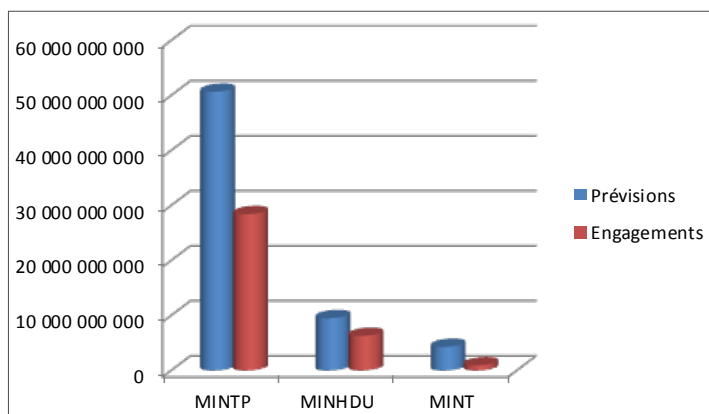
Protection of rural roads

Wrapped? You do not have Respected the rain barrier.

Table 2: 2015 Summary of Commitments under the 2015 programme by authorising officer in CFAF

CATEGORIES	BUDGET	Commitments	%
ERP	42 527 455 669	23 805 449 076	56
ECT	4 683 615 570	2 889 617 142	62
ERR	1 797 544 332	1 556 131 086	87
PPR	1 650 000 000	163 974 500	10
TOTAL MINTP	50 658 615 571	28 415 171 804	56
EVU	8 932 463 671	5 776 027 205	64.6
ECT	575 934 583	508 107 185	88.2
TOTAL MINH DU	9 507 858 254	6 284 134 390	66.1
PSR	4 289 325 000	937 763 125	21.9
TOTAL MINT	4 289 325 000	937 763 125	21.9
PROGRAMME 2015	64 455 798 825	35 637 069 319	55

Figure 2: Comparative diagramme Budgets-Commitments by authorizing officers



The overall commitment rate stood as 55% against 70% for the previous financial year recording 15 points decrease. In fact, this decrease (which represents 78.5% of the total programming) is due to the MINTP will to mark a pause, mindful of the necessity to update his contracts under execution and to stop awarding new contracts in order to free the network which is already saturated by contracts with largely expired execution deadlines.

MINTP recorded a 56% commitment rate showing a decrease compared with that of the previous financial year which stood at 69%.

MINDUH committed 64% of its budget, showing a significant 26 points decrease, compared with the previous financial year which recorded a 90% commitment rate. MINT committed 21% down by 9 points compared with the previous year which recorded a 30% commitment rate.

• Representation of commitments in number of contracts

The representation of commitments using the criteria of number of contracts endorsed by the Road Fund, is summarized in the table below:

Table 3: Distribution of contracts by Authorizing Officers as at 31 December 2015

Authorizing officers	Authorizing officers Number of contracts	Rates in %	Amount of contracts (in million CFAF)
MINTP	185	64,4	28 415
MINHDU	82	28,5	6 284
MINT	21	7,1	937
Total	287		35 637

The Road Fund committed 287 contracts (contracts, service order for start-up of conditional tranches and amendments) for the 2015 financial year, showing 15 points decrease compared with the previous year. MINTP committed the highest number of 185 contracts that is 64.4%.

Concerning the procedure, the commitments are part of the contracts awarding process, which is the main mode of access to public order. The meetings of programmes monitoring Committee have highlighted the necessity to award contracts in advance to enable to start works in due time. The Road Fund's objective is to award all contracts at the 30 June of the year n latest and, by so doing, curb surplus of liquidity. This point of view has been communicated to the authorising officers through a mail from the Management Committee. With more than 100 000 km of roads to maintain, these moves should allow MINTP in particular to contemplate the follow-up, taking into consideration the immense needs to be met.

1- 2015 Resources mobilization

Resources allocated to the Road Fund comprise the Road User Charge (RUC) and resources, the collection and repayment of

which is the responsibility of the Road Revenue Securitization Programme (RRSP), namely toll fees, fines and the axle tax. The new provisions adopted under the 2011 Finance Law and the implementation condition of which are laid down by Instruction No 00073/MINFI/SG/DGTCFM/DT of 6 June 2011, relating to the posting of Road Fund Revenue and Expenditure-Maintenance Window, helped to post non-RUC resources (toll fees, fines and axle tax) in an account domiciled at the Treasury Pay Office.

Pursuant to the provisions of this Instruction, the resources collection procedure provided for transit through a centralization account opened to the Treasury Central Pay Office. The account opened at the Central Bank is replenished through deduction from this account by means of a transfer order issued by the Road Fund.

As such, the amount of RUC collected is established and validated monthly by the working group established for that purpose, comprising representatives of Taxation Authorities, the Treasury and the Road Fund. The result recorded with respect to resources mobilization are summarized as follows

Driving Phone



**A missed driving call is a
Accident avoided.
Always park before calling.**




Table 4: Situations of resources collected and repaid as at 31 December 2015

Resources	Mobilizations	Payments into Road Fund Treasury Account	Payment of resources to BEAC	% payment of resources into the BEAC Account
	(a)	(b)	(c)	(c/b)
RUR	60 000	60 000	51 000	72,95%
TOLL FEES	5 707	5 707		
ROAD FINES	1 993	1 993		
AXLE TAX	2 208	2 208		
TOTAL RESOURCES	69 908	69 908	51 000	72,95%

As a reminder, the situation of 2014 is summarized as follows:

Resources	Mobilisations	Payments into Road Fund Treasury Account	Payment of resources to BEAC	% Payment of resources into the BEAC Account
	(a)	(b)	(c)	(c/b)
RUC	55 000	55 000	47 500	73,3%
TOLL GATE	5 770	5 770		
ROAD FINES	2 073	2 073		
AXLE TAX	1 959	1 959		
TOTAL RESOURCES	64 802	64 802	47 500	73,3%

In 2015, the amount of resources paid into the Road Fund account opened at BEAC, stood at CFAF 51 billion, that is 72.95% of CFAF 69.91 billion of the overall amount mobilized for the same financial year. It should therefore be pointed out that there is a slight improvement in the payment of resources at BEAC, which stood at CFAF 47.5 billion in 2014.

2- Payment Operations

The Road Fund ensured diligent payment of " Maintenance" window- eligible contract

services. For the 2015 financial year, the comparative analysis of payment statistics focussed on two aspects, namely payment trends between 2014 and 2015 as well as other composite indicators of statistics on the volume of operations processed and payment timeframes.

- Payment trends between 2014 and 2015

This section analysed payments made during the 2014 and 2015 financial years and showed their progress level by authorizing officers.

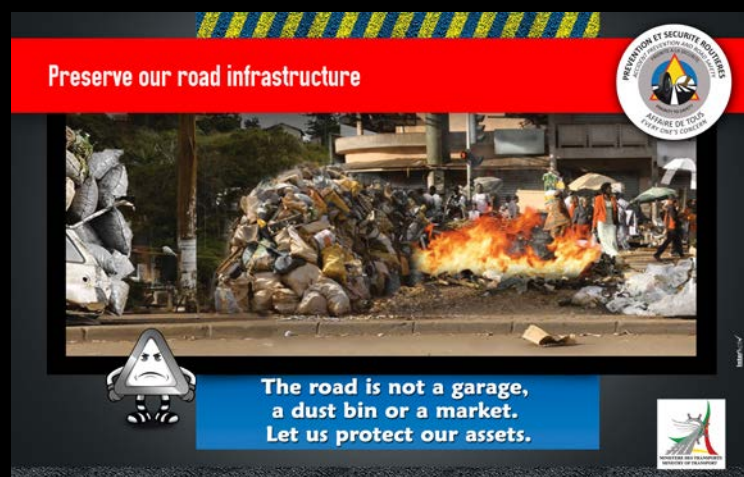
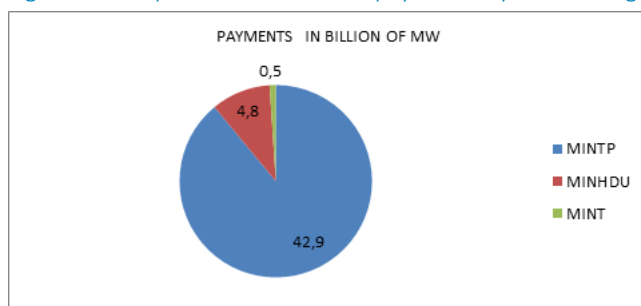


Table 5: Comparative trends in Payments by Authorizing officers between 2014 and 2015

Authorizing officers	2014 PAYMENTS (a) (in CFAF million)	2015 PAYMENTS (b) (in CFAF million)	GAP (c=b-a)	PROGRESS IN % (d=c/a)
MINTP	40 418	42 900	2482	6,1%
MINHDU	3 996	4 800	804	2%
MINT	607	500	107	17,6%
TOTAL	45 021	48 200	3 179	30%

Figure 3: Comparative situation of payments by authorizing officers



The amount of payments made during the 2015 financial year stood at CFAF 48.20 billion, as against CFAF 45.02 billion in 2014, showing an increase of CFAF 3.18 billion.

- MINDUH payments for the financial year stood at CFAF 4.8 billion, showing a 0.92 % progress rate.
- The Ministry of Transport paid CFAF 500 million, recording a 20% drop.

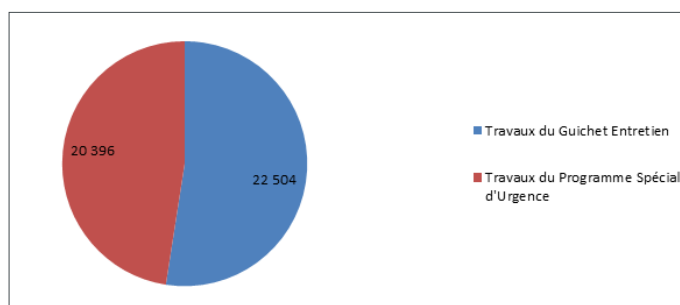
- MINTP paid CFAF 42.9 billion, showing a 6.14% progress rate.

- The "Maintenance" window financed "Investment" window works through the Special Emergency Programme (PSU) for CFAF 25.04 billion, which represented 62% of MINTP payments. This situation is shown in the table and graph below:

Table 6: PSU's Contribution to MINTP's Payments (in CFAF million)

MINTP		%
Maintenance window works	22 504	52,5%
Emergency Special Programme works	20 396	47,5%
OVERALL TOTAL	42 900	100

Figure 4: PSU Impact on MINTP works



The commitment gap observed above, impacted payments, an important part of which concerns commitments on the budgets of previous financial years. The trend showed a certain worsening of the situation.

The Fund's attention was drawn to this situation and the message it sent across. In that respect, the consultation workshop organized at the initiative of the Road Fund in 2015, has continued to serve as framework for reflexion on a management method which effectively helped to utilise available resources in real time. As an initial step towards a solution; MINTP opted to suspend its commitments in order to settle all the contracts charged to previous financial years.

Along the same line, the possible solutions adopted during the consultation workshop on authorising officers' programming have

started yielding fruits. They include: the control of contract award timeframes, the categorization of enterprises to enhance the quality of works execution within the prescribed timeframes, the maturity of projects included in the programming.

• Other Payment Activity Indicators

The other payment activity indicators are the volume in terms of number of operations processed and the processing timeframes

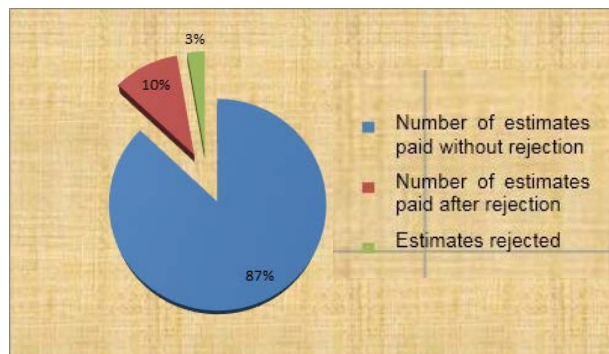
Statistics on the volume of the operations processed

Statistics on the number of the operations processed as at 31 December 2015 are shown in the table below:

Table 7: Statistics on the number of operations processed

Number of estimates received	Average number of daily estimates proceeded	Number of paid estimates without rejection	Number of paid estimates after rejection	Remain estimates in rejection	Rejection rates
962	4	838	98	26	2,7%

Figure 5: Structure of estimates processed in terms of number



As shown in the figure above and the compared situation of payment of the 2015 financial year, the activity recorded a slight drop. In fact, 962 estimates were received in 2015 against 1052 in 2014 while 936 estimates were paid against 954 in 2014. The rejection rate follows the same trend with 2.7% in 2015, against 9.3% in 2014. This result is

the exact reflection of the continuous sensitization of the actors of the payment process on the procedures in force in the Road Fund. The dissemination of the User's Technical Guide intended to actors in the Road Fund's expenditure chain, produced in 2015, should yield far better results.

Table 8: Distribution of estimate paid without rejection by time segment

Sections	Yearly average
Average number of estimates processed	937
Average processing timeframe (in days)	15
Average payment timeframe (in days)	16
Average processing and payment timeframe (in days)	31

The centralization of the State’s treasury and public administrative institutions implies a lay-over time to replenish the Fund accounts. In a view to appreciate the incidence of this decentralization on payment terms, it would be helpful to decompose these payment terms taking into consideration the part of the deadline relating to the Road Fund diligent services and the incidence of centralization on the global payment term. In this regard, the average processing deadline has increased from 13 to 15 days; that is a degradation of 2 days, while the incidence on centralization has decreased from 14 to 13 days (1 day) in 2014. Thus, this

centralization has adversely affected the Road Fund activities.

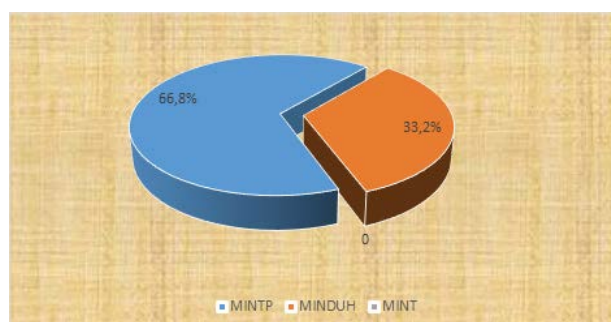
Situation of Penalties

As a paying body, the Road Fund is bound to withhold and pay into the Special Appropriation Account (SAC), with respect to public contracts, proceeds from fines and all types of penalties established during contract execution. The amount of penalties paid by authorizing officers for 2015 financial year is shown as follows:

Table 9: Table of penalties in 2015

Authorizing Officers	2015 Penalties refunded Amount (in million CFAF)	%
MINTP	96,6	66,8
MINHDU	48,1	33,2
MINT	0	0
Total	144,7	100,0

Figure 6: Penalties withheld for 2015 financial year



The amount of penalties paid dropped from CFAF 307 million in 2014 to CFAF 144.7 million in 2015, showing a decrease of CFAF 162.3 million, or 52.9% in relative value. This drop is explained by a general decline in activities in the one hand, and the break decided by the MINTP during 2015 financial year on the other hand.

1- Situation of Guarantees by Signature

Contracts financed by the Road Fund are executed under various types and forms of bank guarantees.

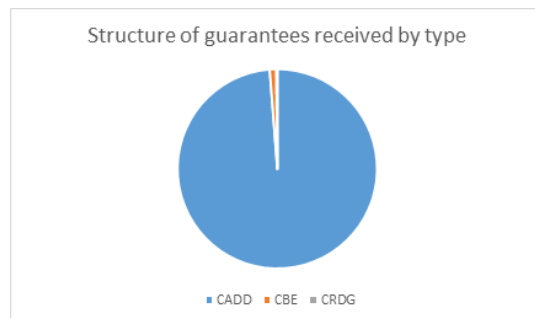
• Guarantees received

The table below presents in absolute value and in percentage, the Start-Up Advance Guarantee (SUAG), Performance Bond (PB) and Retention Money (RM) received during the 2015 financial year. Guarantees received decreased from CFAF 25.325 billion in 2014 to CFAF 11.363 billion in 2015, showing a decrease of CFAF 13.966 billion in absolute value and 55% in relative value. This decrease was due to the break observed by the MINTP during 2015 financial year.

Table 10: Situation of guarantees received s

Types of guarantees	Financial year 2015		%
	Numbers	Value (in CFAF million)	
CADD	68	11 224	98,9
CBE	10	122	1
CRDG	2	17	0,1
Total	80	11 363	100

Figure 7: Structure of guarantees received by type



• Guarantees refunded

The table below presents the number of guarantees refunded during the 2015 financial year.

These reimbursements equally included guarantees received during the previous financial years.

Table 11: Situation of refunded guarantees

Types of guarantees	Refunds for financial year 2015	
	Number	Value (in CFAF million)
CADD	27	1 967
CBE	54	453
CRDG	8	230
Total	89	2 650

Figure 8: Structure of guarantees refunded by type



The Fund refunded 89 guarantees in 2015 against 54 in 2014 showing a 64% increase. Partial and/or total releases issued by contracting authorities stood at CFAF 2,650 million, against CFAF 5,780 million in 2014,

showing 54% drop in relative value. Start-Up Advance Guarantees were the highest in absolute value amounting to CFAF 1,967 million representing about 74% of guarantees refunded.



Routine maintenance on an urban road

B- ROAD INVESTMENT PROGRAMME FINANCING “INVESTMENT WINDOW”



It should be recalled that the Road Fund’s Investment window activity is part of the process of financing road network rehabilitation projects. Projects financed by the “Investment Window” are subject to Allocation Agreements (case of Road and Urban C2D) or specific Agreements, pursuant to Article 26 of Decree No 2005/239 of 24 June 2005 amended and supplemented by Decree No 2012/173 of 29 March 2012.

1- Allocation Agreements (Road and Urban C2D)

Under the financing Agreement signed between the Republic of Cameroon and the French Republic on 22 June 2006, it was agreed that resources obtained from the cancellation of Cameroon Debt to France will be released over the period from 28 April 2006 to 27 April 2011.

Concerning road maintenance and upgrading, the contract was followed by a

framework Agreement and various Conventions. The Road Fund was selected to serve as intermediary in the payment process. The overall amount of the Agreement stood at CFAF 150,870 million of which CFAF 147,337 billion released was placed at the disposal of the Road Fund, that is 97.66% of the total amount of the Agreement. Out of the CFAF 147,337 billion received, CFAF 142,901 billion have been used to pay works, representing 97% of the overall amount of funds received.

• Road C2D Agreement

Agreement No CCM 6007 01L of 02 March 2007 allocated a maximum of Euro 115 million, or slightly over CFAF 75 billion, to the programme to update Cameroon's road network. The Road Fund was designated by the same Agreement as Paying establishment for the "Investment" and "Management" Expenditures components of the programme. Amendment No 1 of 1st March 2011 extended the deadline for using resources to 30 June 2014.

• Urban C2D Agreement

Agreement No CCM 600401H of 2nd March 2007 allocated a maximum amount of Euro 115 million or about CFAF 75 billion, for the urban component of the first C2D. The Road

Fund was designated by this same Agreement as Paying establishment for urban road works of component 2 (2 A, 2B, 2C, 2F, 2G and 2H) of the programme.

Amendment No 1 of 1st March 2011 extended the deadline for using the Fund to 30 June 2014 and Amendment No 2 of 30 June 2014 set this deadline on 30 May 2015.

• Major Projects financed by the Investment Window

Since the Investment window became operational in 2007, it financed nearly 250 projects, the most important of which are shown on the table below:

AUTHORIZING OFFICERS	TITLE OF THE PROJECT	RESOURCES MOBILIZED DURING THE 2015 FINANCIAL YEAR (in cfaf million)	CUMULATIVE RESOURCES AT 31 DECEMBER 2015 (in cfaf million)
MINTP	TARRING PROJECT NDOP-KUMBO	6 450	13 383
	MENGONG - SANGMELIMA	2 233	16 976
	ACCESS ROAD WORKS BAMENDA TOWN	3 317	4 155
	OBALA-BATCHENGA -NKOLESSON- ROAD	911	35 936
	ZOETELE-NKOLYOP ROAD	838	13 711
	PONT DE L'ENFANCE OVER THE SANAGA RIVER	-	4 573
MINHDU	YAOUNDE - NSIMALEN HIGHWAY	10 000	11 580
	NORTH ACCESS ROAD - YAOUNDE	5 492	8 404
	EAST ACCESS ROAD - YAOUNDE	1 792	8 193
	DEVELOPMENT PROJECT NSIMEYONG - TAM-TAM WEEK-END SECTION	1 823	8 244

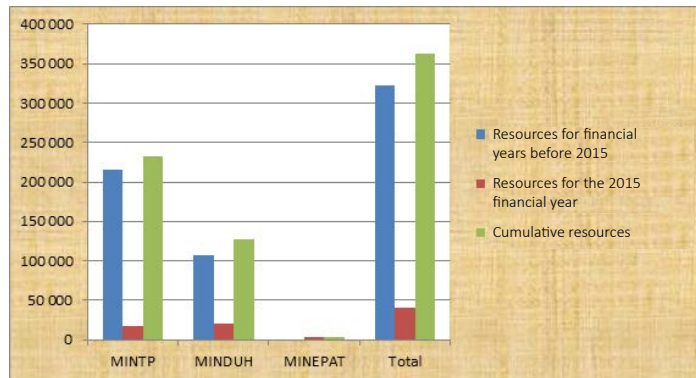
Projects shown above are subject to a regular mobilization of resources in view of their financing within the prescribed timeframes. The sustained rate of resources mobilization reflects the determination of the State to improve road infrastructure in Cameroon.

1- Resources paid under PIB and HIPC resources

Table 12: Resources paid from other projects (in CFAF million)

	Resources of Financial Years before 2015	2015 Financial Year Resources	Cumulative Resources
MINTP	215 083	20 200	235 283
MINHDU	106 830	20 724	127 554
Total	321 913	40 924	362 837

Figure 9: Resources paid at 31 December by Authorizing Officers



The figure above shows that resources received for the funding of projects from PIB represent 40 924 million, with a cumulated amount of 362 837 million. Concerning the resources received over the year, the share of MINH DU is slightly more important than that of MINTP, given the domiciliation of the funding of the Yaounde-Nsimalen highway in the Road Fund. However, as far as the cumulated amount is concerned, the MINTP's share represents nearly the double of the resources paid by MINH DU in the investment window. It is observed that authorizing officers' resources dwindle from year to year.

Resources allocated for the Special Emergency Programme

The Head of State authorized the implementation of the Special Emergency Programme for the rehabilitation of certain roads and structures of the national network. This programme was financed through the deduction of CFAF 100 billion from the "Maintenance Window" resources on behalf of MINTP.

The Maintenance Window (MW) financed for the period under scrutiny, some Investment Window (IW) projects for an overall amount of CFAF 20,396 billion, bringing total payment CFAF 92,543 billion at 31 December 2015 representing 92.5% of resources allocated for these projects.

Summary of payments made as at 31 December 2015

Table 13: Summary of payments made (in CFAF million)

Programmes	Payments made		Cumulative Resources	Rate in %
	before 2015	2015		
Road C2D	78 615	-	78 615	12,49
Urban C2D	72 491	-	72 491	11,52
PIB and HIPC Resources	321 913	40 924	362 837	57,66
Maintenance Window Transfer	22 830	-	22 830	03,63
Special Emergency Programme	72 147	20 396(*)	92 543	14,70
Total	567 996	61 320	629 316	100

(*) This payment is corresponding to the part RUC which was used for the implementation of the Special Emergency Programme domiciled in the Investment Window.

Resources received during the 2015 financial year stood at CFAF 61,320 million, against CFAF 54,457 million in 2014, indicating an upward variation of CFAF 6,863 million in absolute value and 12.60% in relative value.

At 31 December 2015, the cumulative amount of payments made since the opening of the "Investment Window" in 2007 stands at CFAF 629,316 million.

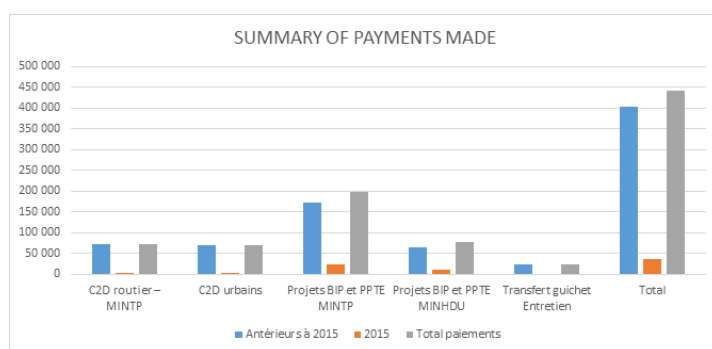
3- Payments made

Summary of Payments as at 31 December 2015

Table 14: Summary of payments made (in CFAF million)

Programmes	Payments made		Total Payments	Rate in %
	Before 2015	2015		
Road C2D – MINTP	72 191	546	72 737	16,48
Urban C2D	70 078	86	70 164	15,89
BIP and HIPC MINTP projects	173 773	24 591	198 364	44,93
BIP and HIPC MINDUH projects	65 702	11 675	77 377	17,53
Maintenance Window Transfer	22 830	-	22 830	5,17
Total	404 574	36 898	441 472	100

Figure 10: Summary of payments made



Payments under the Investment Window totalled CFAF 441,472 million as at 31 December 2015. Payments during the period amounted to CFAF 36,898 million. Thus, as shown in the graph, C2D projects payments decreased from CFAF 1,114 million in 2014 to CFAF 632 million in 2015, that is a decrease of nearly 43%. This decrease is due to the completion of projects financed under C2D as at 30 June 2014. Payments made in 2015 are therefore considered as part of post-closure operations (payment of general and final estimates, retention money refund estimates, etc.).

Payments made from internal resources (PIB, HIPC) decreased from CFAF 56,583 million in 2014 to CFAF 36,266 million in

2015, indicating a downward trend of CFAF 20,317 million in absolute value and 36% in relative value. This decrease is due to the maturity of some projects as well as the break decided by the MINTP during the period under scrutiny.

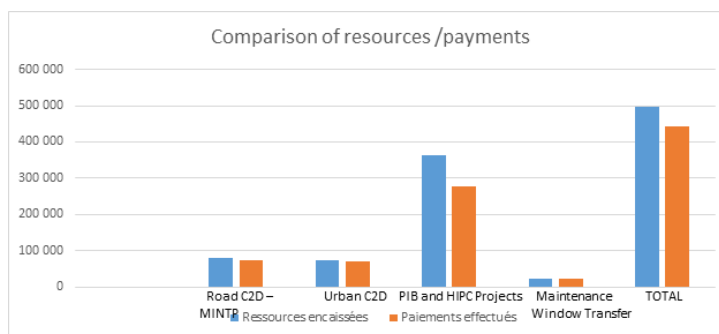
Payments pending at the Treasury Pay Office until end 2015 amounted to CFAF 8,251 million. In fact, the Treasury Pay Office is responsible for payments while the Road Fund is in charge of paying estimates and issuing transfer orders. It should also be noted that some Investment Window Projects were paid by Maintenance Window resources under the Special Emergency Programme totalling CFAF 20,396 million.

Comparison of resources received / payments made

Table 15: Comparison of resources received /payments (in CF AF million)

Programmes	Resources received	Payments made	Consumption Rate in %
Road C2D – MINTP	78 615	72 737	92,5
Urban C2D	72 491	70 164	96,8
PIB and HIPC projects	362 837	275 741	75,99
Maintenance Window Transfer	22 830	22 830	100
Total	495 849	441 472	89

Figure 11: Comparison of resources/payments



The overall “Investment Window” resource consumption rate rose from 83% in 2014 to 89% in 2015.

C- FUNCTIONING OF THE ROAD FUND AND AUDIT SERVICES

1- Operating Resources as at 31 December 2015

These are resources disbursed to cover Investment Window operating and Audit Service costs.

Table 16: Contributions to the coverage of operating costs (in FCFA million)

Sources of financing	Road Fund's share		
	Before 2015	2015 Financial year	Total as at 31/12/2015
PIB and HIPC	2 231	241	2 472
C2D	620	-	620
Investment resources	201	-	201
Total	3 052	241	3 293

PIB share of authorizing officers represented 100% of resources allocated for the functioning of the Road Fund in 2015. This is part of projects operating costs paid from the Treasury Pay Office.

2- Execution of the recurrent Budget as at 31 December 2015

Table 17 : Summary of the execution of Maintenance Window Recurrent Budgets and Audits (in CFAF million)

Items	2015 Financial Year		
	Expected	Actual	% Realized
Functioning of the Road Fund	1 484	1 217	82
Technical, Financial and Accounting Audits	247	176	71,25
Total	1 731	1 464	76,62

On the whole, the recurrent budget was executed at 76.62% compared with forecasts. The Maintenance Window Technical Audit contracts were awarded for Lots 1 and 3 respectively representing South and West networks. No tenderer showed up for Lot 2

covering North network owing to present security context.

The table below presents the situation of expenditures supported by the "Investment Window".

Table 18 : Summary of the execution of Investment Window (IW) recurrent and Audit Budgets (In CFAF million)

Description	Expected	Actual	% Realised
Recurrent expenses	694	304	43,80
Technical, Accounting and Financial Audits	237	209	88,18
Total	931	513	55,10

Operating expenses mainly include bank charges, consultants' fees (2012 & 2013 physical filing and procedures manual), costs of running various committees (monitoring of Authorizing Officers' programme, User's Guide and Audit Subcommittee, etc.), expenses related to the Management

Committee activities (session allowances and secretariat of sessions) as well as staff training expenses. Equipment include: computer hardware (one professional scanner, eleven laptops for Management Committee members and one router) and office furniture (two swivel armchairs).



D- TRENDS OF KEY ROAD MAINTENANCE FINANCING INDICATORS (MAINTENANCE WINDOW)



The key indicators concern the resources mobilized as well as coverage by commitments made. The payments made were also analysed by comparing commitments with resources mobilized. In a nutshell, this is an historical overview of the Road Fund's quantitative items over the last five years.

1 – Trends in mobilization of resources

The Road Fund is run with resources generated from the road usage as outlined in the first part (RUC, Toll fees, Fines, Axle Tax). The table below presents the Road User Charge (RUC) mobilized compared with the ceiling amount fixed by successive finance laws.

Table 19: Situation of resources mobilisation over the last five years (In CFAF million)

N° d'ordre	Financial Year	RUC (in CFAF million)		Surplus / shortfall (b-a)	Mobilization rate
		Forecasts (a)	Mobilizations (b)		
1	2011	55 000	55 000	0	100
2	2012	55 000	55 000	0	100
3	2013	55 000	55 000	0	100
4	2014	55 000	55 000	0	100
5	2015	60 000	60 000	0	100
TOTAL		280 000	280 000	0	100

The partial earmarking of STPP to the Road User Charge, intended for road maintenance, through Finance Law No 2014/026 of 23 December 2014 for the 2015 Financial Year under RUC, grew from 55 to 60 billion. For the 2015 financial year, the ceiling amount of 60 billion was fully mobilized since the

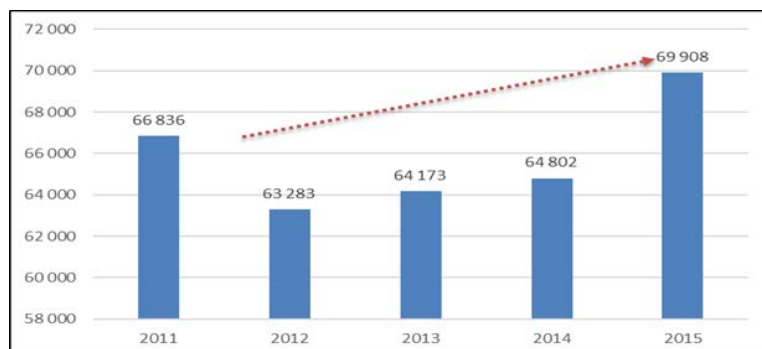
end of July.

Furthermore, the coverage of commitments by resources mobilized in the same financial year is the key indicator of the Road Fund sustainable financial equilibrium.

Table 20: Situation of mobilization of overall resources earmarked to the road maintenance over the last five years (in CFAF million)

N°	Financial Year	RUC (in CFAF million)	OTHER RESOURCES			TOTAL	VARIATION IN %
			TOLL FEES	WEIGHING FINES	AXLE TAX		
1	2011	55 000	6 428	3 239	2 169	66 836	
2	2012	55 000	4 662	2 046	1 575	63 283	-5,3
3	2013	55 000	5 195	2 369	1 609	64 173	1,4
4	2014	55 000	5 770	2 073	1 959	64 802	1,0
5	2015	60 000	5 707	1 993	2 208	69 908	7,3
TOTAL		280 000	27 762	11 720	9 520	329 002	4,4 (between 2011 and 2015)

Figure 12: Trends in Road Maintenance resources mobilized and allocated over the last five years



Generally speaking, the resources allocated for road maintenance have experienced a continuous upward trend over the last four years (see figure above). They increased from CFAF 64, 802 billion in 2014 to CFAF 69,908 billion in 2015. This performance is mainly due to increase of CFAF 60 billion

in RUC. It should, however, be noted timid increase of resources relating to axle tax of nearly CFAF 249 million despite the reduction of 50% of this tax pursuant to the provision of the Presidential Ordinance No 2014/001 of 7 July 2014.

Respect the zebra crossing

At the zebra crossing, pedestrians have priority.

MINISTRE DES TRANSPORTS
MINISTRE DE LA SECURITE ROUTIERE

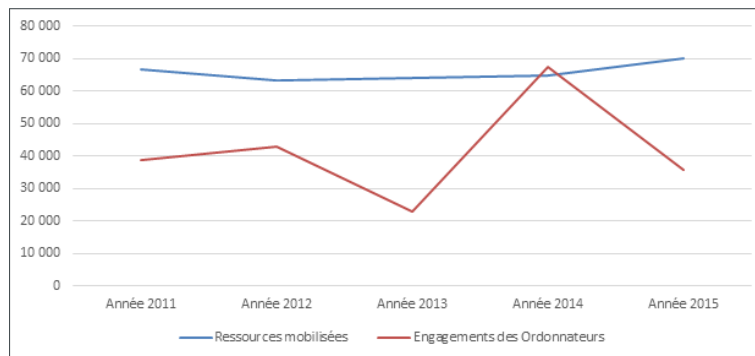
1- Comparative Trends in commitment coverage by resources mobilized

The coverage of commitments by resources mobilized during the same financial year is a key indicator of the Road Fund sustainable financial equilibrium.

Table 21: Comparative situation (resources mobilization – commitments) as at 31 December 2015 (in CFAF million)

Financial year	Resources mobilized	Commitments by Authorizing Officers	Commitments /Mobilization rate
2011	66 836	38 628	57,8
2012	63 283	42 917	67,8
2013	64 173	23 026	35,9
2014	64 802	67 245	103,8
2015	69 908	35 637	55
Total	329 002	207 453	63,06

Figure 13: Comparative situation (resources – commitments)



The graph above shows that the level of coverage of commitments by resources mobilized in 2014 stood at more than 100%, due to the commitments of additional programming contracts. This ratio stood at 55% in 2015 owing to (i) the break observed by the main authorizing officer (MINTP) as regards close monitoring of ongoing projects with a view to free the road network and (ii) the slow start of the mechanism of contracts awarding in advance, which constitutes one of the strong recommendations of the tech-

nical workshop for supporting authorizing officer's programming.

2- Comparative trends in payments coverage by resources mobilized

Payment coverage by resources mobilized is an indicator for assessing the Road Fund's short-term liquidity situation.

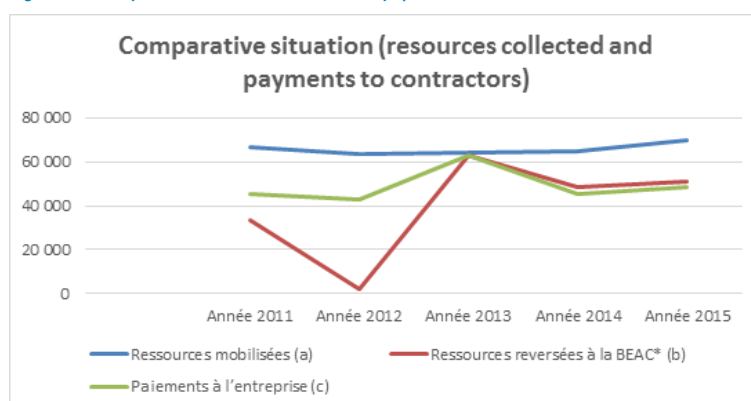
Table 22: Comparative situation (resources collected and payments to contractors) as at 31 December 2015 (in CFAF million)

Financial Year	Resources mobilized (a)	Resources transferred to BEAC* (b)	Payments to contractors (c)	Surplus/ short-fall compared to resources mobilized (a-c)	Payments in % of resources mobilized (c/a)	Surplus/ short-fall compared with resources paid (**) (b-c)	Payment in % of resources transferred (c/b)
2011	66,836	33,545	45,275	21,561	67.7	-11,730	135.0
2012	63,283	2,393	42,726	20,557	67.5	-40,333	1785.5
2013	64,173	63,000	63,006	1,167	98.2	-6	100.0
2014	64,802	48,500	45,021	19,781	69.5	3,479	92.8
2015	69,908	51,000	48,500	21,408	69.4	2,500	95.0
Total	329,002	198,438	244,528	84,474	74.4	-46,090	123.22

(*) These are the resources transferred by the Treasury Pay Office into a BEAC account during the 2015 financial year with the accrued account balance as at 31/12/2015

(**) It is worth noting that surplus are used to finance: (i) the operating budget and technical, accounting and financial Audits; (ii) the payment of penalties to ARMP, etc.

Figure 14: Comparative situation (resources – payments)



The graph above shows that, in the past years, payments to contractors were less than resources mobilized (RUC and other resources). Regarding resources domiciled in the Central Bank account over the same period, the gap between payments and resources is less pronounced. This is due to the fact that the contracts awarding procedure takes often more time than expected

and that most of commitments are executed in the second half of the year when the campaign is effectively launched at the end of the year. The slight difference between the resources transferred and the payments to contractors results from the taking into account of the Fund-operating resources as well as those allocated to technical, accounting and financial audits.

3 CHALLENGES AND PROSPECTS OF THE ROAD FUND



The Road Fund is facing different challenges which are permanently and deeply scrutinised by the Administration. They mainly include issues related to works under the supervision of the Administration, the amendment of law on Protection of the Road Heritage and the categorization of enterprises of

the Building and Construction sector. At the same time, the Fund's attention is focussed on its prospects which concern, among others, the automation of toll gates, the increase of resources and the transition to a second-generation Fund.

A- IMPROVING ROAD REVENUE COLLECTION

1- Automation of toll gates

This project aims at automating the 14 (fourteen) toll gates so as to generate 80% of revenue collected. This operation would help to optimize their performance by 30% and increase the Road Fund base for the financing of road maintenance. Regarding optimization, the automation of toll gates would significantly reduce loss of resources.

Within the framework of the binding tranche of contract n° 000182/M/MINMAP/CC-CPM-TR/2014 between the Minister of Public Works and Egis International / Egis Cameroun firm, the detailed draft design report (APD), the Call for Tender Document (DAO) and the Confidential Estimate of the project are available since the end of 2015.

The execution of this tranche makes way to the recruitment in 2016 of a consultant for the building of the first automated toll gate of Mbankomo (Yaounde-Mbankomo), pilot toll gate, selected for this experience.

2- Resource optimization

The Road Fund undertook, for the 2015 year,

to carry out a study to assess the performance of the system of collection and transfer of resources allocated to its Maintenance window. In this perspective, the Fund requested the expertise of the National Institute of Statistics (INS) and signed a cooperation agreement with this institution on the 31 December 2015 in order to execute this activity. The aim of this Agreement is to assess the performance of the system of collection and transfer of resources from the "Maintenance window" with the view to uncover major shortfalls and risks and adopt measures to optimise their performance.

Specifically, this project will help to:

- analyse the legal and regulatory framework related to the collection and transfer of each one of these resources;
- give an update of the performance of these resources through evaluating the potential level of losses;
- assess the level of losses for each one of these resources if necessary;
- uncover shortfalls at every level and propose solutions to address them;
- analyse the impacts of these proposals on the performance of each one of these resources and explain the framework and the condition of implementation of the system.



A maintained rural road

B- TRANSITION TO A SECOND GENERATION FUND

The transition to a second-generation Fund remains the most appropriate solution to the problem of sustainable financing road maintenance.

Reflexion about this transition is more justified than ever. The necessity to transit to a second-generation Fund becomes even more crucial. It will enable to have greater financial autonomy. Several frameworks of discussions studied this issue. And for the 2016 financial year, the non-exhaustive list of difficulties is as follows:

1. The unique window principle, by which road maintenance resources transit through Public Treasury.
2. The difficulty to manage the Investment Window the functioning of which is not in line with the management of a Road Maintenance Fund ;
3. The willingness of Public Authorities to add a third window for compensations;
4. The setting of a ceiling on the Road User Charge presently fixed at CFAF 60 billion.

C-CHALLENGES

1- Audits by the Ministry of Public Works of projects executed during the previous years

The problem of inactive contracts which clutter the priority network and block resources is pending for some years now. It is more and more urgent to find a solution at the level of MINTP.

Based on this observation, the MINTP launched a vast audit of contracts awarded during the previous campaigns. The MINTP listed, as a result, 406 active road maintenance contracts nationwide. After analysis of these contracts, nearly 300 had an acceptable implementation while nearly 100 were baseless. This operation shall help during the 2016 financial year to:

- (i) draw up an inventory of inactive resources;
- (ii) close inactive contracts;
- (iii) reallocate resources for financing other projects.

2- Works under supervision of the Administration

This is a mechanism by which the Administration implements and/or controls works by itself with its own equipment or hired equip-

ment, with its own permanent or temporary workers, materials and supplies purchased for that purpose.

To supervise this mechanism, MINTP produced and disseminated in 2015 a manual of procedures for withdrawing resources intended for works under supervision of the Administration from the Road Fund.

In this same vein, the Minister of Public Works appointed a supervisor responsible for documents accounting related to payments of services within his ministry.

On the spot, the return to the system of works under supervision of the Administration, enabled the Ministry of Public Works to start a pilot project of earth roads maintenance in the Nyong & Mfoumou Division, more precisely at Akonolinga.

All these achievements augur well the effective start of this activity during 2016 financial year.

3- Amendment of the Law on the Protection of Road Heritage

Faced with a number of difficulties in protecting road maintenance in Cameroon, the Minister of Public Works has set up since 2014 a working group to reflect on the revision of



A rural road under mechanised maintenance

Law No 2004/021 of 22 July 2004, amending and supplementing some provisions of Law No 96/07 of 08 April 1996 on the Protection of National Road Heritage. This framework enables the Road Fund, key actor in financing road maintenance in Cameroon, to regularly formulate some of its expectations which gear towards the sustainability of its financing model. These expectations mainly concern reinstatement of the direct collection of resources allocated to the Road Fund as well as the removal of the ceiling of the road user charge. To date, this initiative has provided the opportunity to lay the basis for the future second generation Fund.

4- Categorization of the Building and Construction Sector Service Providers

The categorization of the Building and Construction sector enterprises aims at regrouping them according to their technical and financial capacities (matching contracts and technical and financial capacities). This should allow for more efficiency in this sector. The initiative launched in December 2013, witnessed some major progress du-

ring 2015. This progress was achieved at the level of CONAROUTE and within the Joint Committee regrouping the Building and Construction sectors' actors. As a result, the draft orders:

- (i) To establish, organize and run the National Commission of Categorization of Service Providers in the BC sector;
- (ii) To define modalities for categorization of Service Providers in the above sector and these draft orders may be signed during 2016.

5- Mid-term Evaluation of the 2011-2020 Decade of Action for Road Safety

Whereas most road accidents are predictable and can be avoided, they have not been considered in the world health action for many years now. A resolution adopted by the General Assembly of the United Nations in 2010 declared the period 2011-2020 as a « Decade of action for road safety». In May 2011, the « global plan for the 2011-2020 decade of action for road safety», prepared by WHO to guide activities at the local and national level, was launched in more than 110 countries. Thus, in Cameroon, the fol-

lowing actions have been carried out in order to significantly reduce road accident :

- the elaboration of a national road safety strategy;
- the setting of long term realistic targets;
- the road safety financing guarantee (at the Road Fund, the share reserved for road safety up to 2013 has risen from 1.5% to 4% of the road usage charge (RUC) since 2014);
- the reduction in the importation of new and used vehicles, the safety standards of which are inferior to international standards;
- the organization of social marketing campaigns;
- adopting measures for the implementation of the legislation on speed limits, driving in a drunken state, the wearing of helmet by motorcyclists, the wearing of safety belt (generalization for control and repression) ;
- Etc

During the third African Conference on Road Safety, held in Addis-Ababa on 7 July 2015, Cameroon's Ministry of Transports presented the following mid-term evaluation with fi-

gures, of the actions carried out:

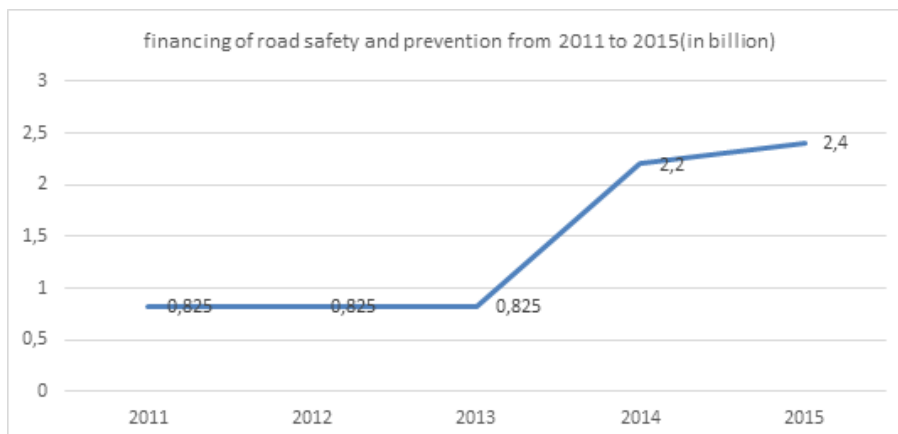
- reduction by 31% of the number killed ;
- reduction by 22% of the number wounded ;
- reduction by 18% of the number of accidents ;

Considering the results obtained up till now, it would be desirable that:

- the actions defined be continued ;
- the consumption of the resources allocated for road safety be more consistent ;
- the road safety aspect be better taken into consideration in road projects when the tender documents (DAO) are drafted.

Concerning the financing of road safety and prevention from 2011 to 2015, Cameroon's Government has not relented its efforts in this domain through the Ministry of Transport. The following curve illustrates the regular increase of the funds mobilized to this effect.

Figure 15: financing of road safety and prevention from 2011 to 2015(in billion)



CONCLUSION

The year 2015 is ending on a glimmer of hope relating to the intensification of discussions on the evolution of the Road Fund towards a second generation Fund. The position of the Government at the 18th National Road Board meeting, held on 28 April 2015, is an undeniable evidence.

At the local level, efforts to consolidate the governance tools granted by the Fund are continuing, especially with the optimization of the integrated management system through the implementation of new developments within the framework of phase 3 of the TOMPRO project. In addition, the drafting of

the administrative, accounting and financial manual of procedures is in the completion phase and will very soon be adopted by the Management Committee and approved by the financing authority.

In the same vein, it should be noted that the technical user's guide for stakeholders will be produced and approved. This is a key tool to be used by the stakeholders to master the procedures through the clarification of the chain of operations that are inherent to the contracts subjected to the financing of the Road Fund on the one hand, the definition of the roles and responsibilities of the different stakeholders as well as their interactions in the entire process on the other hand.



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ANNEXE 1

Table 1: Road Fund and Building Capacities

Themes	Duration (days)	Number of participants	Institution	Objectives
Records Management	3	5	ADRH APAVE	Reinforce Operational Capacities of Supervisory Staff involved in records organization and management
Training on the usage of new TOM ² PRO /TOMFR functionalities	10	03	TOMATE	-Optimize TomPortail and communication between TomPortail, GED and website ; -Reinforce appropriation of Tom-Portail by users (understanding of TomPortail logic).
Contract Award Procedures	2	15	ARMP	Supply participants with tools on contract award procedures in Cameroon.
«The offensive Enterprise »	3	5	GICAM	Discuss strategies, techniques and tools to be implemented for the emergence of an Offensive Enterprise
« Practice of Internal Audit in the Public Sector»	3	1	IFACI	-Supply participants with tools on the methodology of Internal Audit Practice in the public sector and -Implement performance indicators in the public sector.

Table 2 : The Fund and the public sector stakeholders

Type of relationship	Actions	Targets
a) Authorizing Officers / Road Fund	- Holding of meetings on the execution of projects domiciled in both windows.	- Share information ; - Report on the projects execution situation; - Find solutions to difficulties encountered.
b) CONAROUTE / Road Fund	- Participation in Board sessions	- Communicate on Fund's activities ; - Render road maintenance and investment programmes consistent.
c) Working Group on optimization of refunded resources	- Holding of monthly sessions	Approve the RUC amount for the month.
d) RRSP / Road Fund	- Participation to sessions of the Working Group in charge of approving statistics on the resources mobilization	Secure resources.

Table 3 : The Road Fund and its counterparts

Type of relationship	Actions	Targets
ARMFA / Road Fund of Cameroon	Participation of the Road Fund in the 13th annual meeting of ARMFA held in Victoria Falls Town (Zimbabwe) on the theme : « The role of the Road Fund in the economic and social development of a country».	Exchange on the role of Road Fund in disenclaving agricultural production basins.
ARMFA / Road Fund of Cameroon	Organization of the Ninth Meeting of Central Africa Focal Group of ARMFA in Cameroon on the theme «Serviceability of Road Transport Infrastructure and Regional Integration in Central Africa: Challenges and Realities».	Reflect and debate on regional integration in Central Africa through the road.
ARMFA / Road Fund of Cameroon	Participation in the 14th annual meeting of the ARMFA held in Kinshassa (Democratic Republic of Congo) on the theme: « Using what we have to achieve what we need»	Exchange on realistic approaches in the programming and financing of road maintenance projects.
UAPT/ Road Fund of Cameroon	Participation of the Road Fund in the workshops on public transport in Africa held in Cape Town, South Africa.	Share experiences on best practices relating to public transport in Africa.
ILO/ Road Fund of Cameroon	Participation of the Road Fund in LIW meeting under the patronage of the International Labour Organization, held in Cotonou (Benin).	Share experiences on the best LIW practices.

ANNEX 2

NINTH CENTRAL AFRICA FOCAL GROUP OF ARMFA MEETING

YAOUNDE 11 to 13 AUGUST 2015

FINAL DECLARATION

The ninth session of the Central Africa Focal Group of the Association of African Road Maintenance Funds met at the Yaounde Mont Fébé Hotel, from 11 to 13 August 2015, on the theme: «Serviceability of Road Transport Infrastructure and Regional Integration in Central Africa: Challenges and Realities».

Discussions focussed on the theme selected, the activities of Road Maintenance Funds during the first semester of 2015, the proposal of sub-themes for the next General Assembly to be held in Kinshasa as well as on issues of common interest.

The Yaounde meeting was attended by delegations from Burundi, the Democratic Republic of Congo, the Central Africa Republic, Chad and Cameroon. On the other hand, at the invitation of the host country, a Road Fund Delegation from Benin took part in the meeting as observer.

At the end of the meeting,

- Considering the central role of Road Transport Infrastructure as a regional integrating factor in Africa and particularly in Central Africa;

- Considering the interest raised by the sharing of experiences on the serviceability of integrative road networks as factors for the promotion of economic exchanges, job creation, competitiveness and sustainable development;

- Considering the will of the States to deploy their common effort around a consensual master plan for the development of transports in Central Africa as a reference instrument to ensure and coordinate the actions of each State relating to the serviceability of the integrative network;

- Considering the quality of discussions on the activities carried out by Road Maintenance Funds during the first semester of 2015, especially the lessons learned in view of the consolidation of governance, the effective mobilization of resources and their consumption in spite of several constraints;

- Conscious of the role played by Road Maintenance Funds in this dynamics of development and serviceability of transport infrastructure at the level of the sub region;

- Conscious of the opportunities provided to Road Maintenance Funds for the diversification of resources through the development of interactions and centres of common interest for the management of the integrative road network;

And

- Convinced on the other hand that ARMFA is an essential instrument for the development of the African Road Maintenance Funds,

- Conscious also of the need to endow this instrument with the resources likely to boost its development;

- Acknowledging the beneficial effects of sub-regional cooperation between Road Maintenance Funds within the framework of Focal Groups and beyond;

- Convinced finally that second generation Funds constitute the most appropriate solution to the perennial problem of road maintenance;

Participants at the Yaoundé meeting:

1. were satisfied with the good quality of cooperation, communication and experiences among members;
2. favourably appreciated the contribution of Benin's Road Maintenance Fund to the discussions;
3. were however worried with the absence of two RMF members, namely Gabon and Congo, and with the news of the change of status by these structures;
4. Acknowledged the relevance of the common interest issues raised, some of which were solved during discussions and recommended that the others be discussed during the next General Assembly;
5. Took the commitment, on the other hand, to promote specific global solutions to solve problems and difficulties in order to make the integrative network viable;
6. recommended the adoption and harmonization of construction and maintenance standards and policies in relation with the integrative network;
7. Reiterated their will to start reflection on the creation of a structure in charge of the harmonization of sub-regional policies in the area of road transport infrastructure and ensuring the respect of the service levels defined;
8. Agreed on the need to continue discussions on decentralization, having acknowledged the contribution of such organizations in the optimal satisfaction of the needs of the road network;
9. Supported the initiatives undertaken to consolidate the second-generation Road Maintenance Funds despite the tendency observed in some countries where resources transit through the Public Treasury;
10. Adopted the proposed theme to be discussed in the technical workshop of the next General Assembly, namely: « Using what we have to develop what we need».
11. Congratulated the new President of the Central Africa Focal Group of ARMFA in the person of Mr. Jean Claude ATANGA BIKOE, Administrator of the Cameroon Road Fund and wished him full success during his term of office;
12. Recommended that the newly elected President works closely with the Executive Bureau of ARMFA so that the authorities of the Republic of Congo and the Republic of Gabon can clarify the position of their country's Road Funds;
13. Mandated the newly elected President to continue consultations with members of the RMF in order to designate the country that will host the Focal Group meeting by the end of March 2016.

Yaounde, 12 August 2015

SIGNATORIES

N°	PARTICIPANTS	PAYS
1	M. Jean Claude ATANGA BIKOE	CAMEROON
2	Mme Chantal BARINGUVU	BURUNDI
3	M. BARKAI TCHOU MAHAMAT	CHAD
4	M. Fulgence BAMAROS LOBOTA	R D CONGO
5	Toussaint AKONDJA	CENTRAL AFRICAN REPUBLIC



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

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