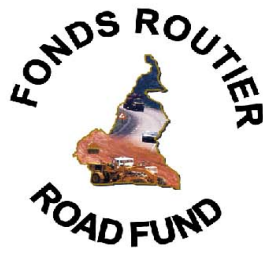


REPUBLIQUE DU CAMEROUN
PAIX - TRAVAIL - PATRIE



REPUBLIC OF CAMEROON
PEACE-WORK-FATHERLAND

TECHNICAL GUIDE

for Stakeholders

To :

- Authorising Officers
- Tenders Boards
- BPW Contractors
- Project Owners or Delegated Project Owners
- Project Managers
- MINFI
- Banks
- Public contracts Authority
- PCRA
- Road Fund



November 2021

FOREWORD

This guide is a reference tool for stakeholders involved in operations falling under projects financed by the Road Fund. These operations include the preparation, approval and monitoring of the programming and scope of the various services, as well as the approval of draft contracts and project documentary packages for services carried out under direct labour, the processing of invoices and their payment.

This document is presented as a formal framework aiming not only at ensuring the efficiency of procedures through a clear description of the chain of operations inherent to contracts to be financed by the Road Fund, but also at defining the roles and responsibilities of the various stakeholders as well as their interactions in the whole process.

In terms of approach, the drafting of this guide has been subject to a wide-ranging consultation of stakeholders selected using the sampling technique, for each area covered. Similarly, committee work involving authorising officers, namely the Ministry of Public Works (MINTP), the Ministry of Housing and Urban Development (MINHDU), the Ministry of Transport (MINT) as well as Regional and Local Authorities (RLAs) through UCCC and other partners, especially the Ministry of Decentralisation and Local Development (MINDDEVEL), the Ministry of Public Contracts (MINMAP), the Ministry of Finance (MINFI), the Public Contracts Regulatory Agency (PCRA) and the Permanent Secretariat for Administrative Reform (PSAR), discussed the main concerns to be covered by the guide. This was achieved thanks to relevant and effective responses, which enabled project owners and contractors, the main targets, to carry out their operations promptly.

This book is therefore intended for all stakeholders in the expenditure chain, namely the Public Contracts Authority, the Road Fund, authorising officers, project owners, the Ministry of Finance, Tenders Boards, the Public Contracts Regulation Agency, project managers, contractors of the building and public works sector and banks.

The initial version of this guide, approved by the Road Fund Management Committee in May 2015, was popularised during many workshops at central and regional levels. However, changes in legislative, regulatory and operational frameworks, which are essential to its drafting, as well as the lessons learnt during these six years of use, have made it necessary to review and update the document, hence this new, corrected and completed edition.

ACRONYMS AND ABBREVIATIONS

AFD	French Development Agency
AIT	Advance Income Tax
ACT	Advance Corporate Tax
PCRA	Public Contracts Regulatory Agency
Art	Article
NTH	Notice to Third Holder
CIT	Certificate of Irrevocable Transfer
RDB	Road Data Bank
PIB	Public Investment Budget
UPS	Unit Price Schedule
BPW	Building and Public Works
C2D	Debt Reduction-Development Contract
CCBC	Central Control Board for Contracts
ITB	Internal Tenders Board
RLAs	Regional and Local Authorities
UCCC	United Councils and Cities of Cameroon
TD	Tender Documents
TE	Tender Enquiry
BOQ	Bill of Quantities
RF	Road Fund
MW	“Maintenance” Window
GENiS	Road Maintenance Management by Level of Service
IW	“Investment” Window
HIMO	Labour Intensive Method
MINDDEVEL	Ministry of Decentralisation and Local Development
MINFI	Ministry of Finance
MINHDU	Ministry of Housing and Urban Development
MINMAP	Ministry of Public Contracts
MINT	Ministry of Transport
MINTP	Ministry of Public Works

PO	Project Owner
PM	Project Manager
SO	Service Order
RIB	Bank Account Identification Document
GIS	Geographical Information System
PSAR	Permanent Secretariat for Administrative Reform
SIT	Special Income Tax
VAT	Value-Added Tax

CONTENTS

FOREWORD	0
ACRONYMS AND ABBREVIATIONS	2
CONTENTS	4
SECTION I: PREPARING AUTHORISING OFFICERS' PROGRAMMES	6
I- PREPARING THE PROGRAMMING	7
II- GENERAL STEPS TO DEVELOP AND VALIDATE PROGRAMMES	10
III- DISSEMINATION AND MONITORING OF PROGRAMME EXECUTION	12
SECTION II: SCOPE OF WORKS	14
I- ROAD MENDING WORKS	15
II- WORKS ON ROADS, MUNICIPAL ROAD NETWORKS AND ENGINEERING STRUCTURES	15
III- STUDIES AND CONTROL	18
IV- PROTECTION OF ROAD ASSETS	19
V- ROAD SAFETY	19
SECTION III: CONTRACT AWARD, APPROVAL AND EXECUTION OF PROJECTS	21
I- AWARD OF CONTRACTS	22
II- ROAD FUND APPROVAL	22
III- SIGNATURE OF THE PROJECT OWNER	28
IV- REGISTRATION	29
V- SUMMARY TABLE OF CONTRACT APPROVAL STEPS	30
VI- AUDITING AND MONITORING OF PROJECT EXECUTION BY THE ROAD FUND	31
SECTION IV: PROCESSING AND PAYING INVOICES	33
I- WHAT ARE THE CONDITIONS FOR VALIDATING INVOICES AT THE LEVEL OF EACH STAKEHOLDER?	34
II- WHAT SHOULD AN INVOICE FOR SERVICES FINANCED BY THE ROAD FUND LOOK LIKE?	39
III- WHAT IS THE GENERAL PROCEDURE FOR PROCESSING OR APPROVING INVOICES FOR WORKS OR SERVICES FINANCED BY THE ROAD FUND?	40
IV- WHERE CAN TEMPLATES OF STANDARD INVOICES BE FOUND?	43
V- WHAT IS THE REGULARISATION PROCEDURE IN CASE AN INVOICE IS REJECTED?	43
VI- THE VARIOUS TYPES OF PAYMENT	44
VII- PAYMENTS UNDER "MAINTENANCE" WINDOW	44
VII.1 What are the taxes related to payments under "Maintenance" Window?	44
VII.2 Who authorises the Road Fund to withhold taxes at source?	44
VII.3 What are the payment time limits at the "Maintenance" Window?	45
VII.4 Who is entitled to issue the Certificate of Irrevocable Transfer (CIT)?	45
VII.5 What are the terms and conditions of payment at the "Maintenance" Window?	45
VIII- PAYMENTS UNDER "INVESTMENT" WINDOW	49
VIII.1 What are the taxes related to payment under "Investment" Window?	49

VIII.2. What are the conditions for payment by the Road Fund under the “Investment” Window?	50
IX- ROAD FUND CONTACTS	51
APPENDIXES	52
REGULATORY FRAMEWORKS.....	52
FORMAT OF RIB.....	53
LIST OF FORMS	53
MODEL OF INVOICE	54
MODEL OF ATTACHMENT	58



SECTION I: PREPARING AUTHORISING OFFICERS' PROGRAMMES

I- PREPARING THE PROGRAMMING

I.1. Who is responsible for programming?

The authorising officer (MINTP, MINH DU, MINT, RLAs) shall be responsible for the programming of works and services receiving financial assistance from the Road Fund. The same applies to preliminary studies and the financial evaluation of these programmes.

As for RLAs, projects within their jurisdiction shall be prepared by them and integrated into the programming of the sector ministry concerned, during the project development phase.

The programming forms clearly distinguish between projects under each of these entities. However, direct responsibility of these RLAs will be acknowledged during contracts formalisation, project execution, payment authorisation, monitoring and evaluation.

I.2. What are the requirements for good programming?

I.2.1. Eligibility of projects

Programmed activities fall under the areas of intervention covered by texts governing the organisation of the Road Fund. The services provided for in the contract must match the framework defined in Article 26 of Decree No. 2005/239 of 24 June 2005 to lay down the organisation and conditions for the functioning of the Road Fund, as amended and supplemented by Decree No. 2012/173 of 29 March 2012, and in letter No. B53/PR of 3 January 2019 through which the Minister, Secretary General of the Presidency of the Republic, notified the Secretary General of the Prime Minister's Office, of the Head of State's approval to increase the resource dedicated to council roads, whose rate thus increased from 13.5% to 25%. Therefore, the resources of the Road Fund for each service are as follows:

For the "Maintenance" Window,

- (i) Maintenance works on the priority interurban road network, MINTP: Min 46.5%;
- (ii) Maintenance works on the priority municipal road network, MINH DU: Max 12%;
- (iii) Maintenance works on priority council roads, Councils: Max 25%;
- (iv) Road studies, geotechnical studies and works control, MINTP, MINH DU and RLAs: Max 6% ;
- (v) Routine maintenance of fixed and mobile facilities necessary for the protection of public roads, MINTP: Max 3%;
- (vi) Road safety, MINT: Max 4%.

It should be noted that the resources of this Window do not finance the purchase of equipment supplies, unless expressly approved by the relevant authority.

For the "Investment" Window,

- (i) Rehabilitation, reinforcement, reconstruction or development of roads and engineering structures;
- (ii) Construction of a new road as part of external funding;
- (iii) Project management contracts for the aforementioned works.

I.2.2. Compliance with the public procurement policy

The programmed activities are supposed to be subject to a public purchase order according to the public contracts policy applicable (purchase orders and collaboration or partnership agreements not provided for in the Public Contracts Code shall be excluded).

I.2.3. Projected execution

Activities are supposed to be carried out by the contractor, subject to the application of provisions relating to projects to be executed under direct labour.

I.2.4. Project maturation

The activities included in the programming must have been subject to preliminary studies that are available (the technical file for works, technical specifications for supplies and the terms of reference for intellectual services). In addition, works and supplies requiring the assistance of a project manager must be indicated with sufficient lead time for the recruitment of the project manager in relation to the contractor or the supplier. Furthermore, these projects shall start and be at least 50% executed in the year of their inclusion into the programming.

More precisely, a road or municipal road network maintenance project is matured when the draft execution project is made available. This document must include at least the following elements:

- Overall distress mapping;
- Overall estimate;
- Report describing the tasks to be carried out;
- Itinerary diagrams of the works to be carried out;
- Description of the processes and methods of execution of work envisaged, with estimates of the use of personnel, equipment and materials;
- Description of the projected site installations;
- Road map for the construction of structures (box culverts, culverts, pipe culverts, culvert heads, etc.);
- Description of safety, traffic and environmental arrangements;
- Graphic planning of works, evaluated as per task, month and section, so that the actual progress of works can be compared with the projected one;
- Works that the contractor will subcontract (if any);
- Table indicating changes in quantities adopted as compared to the ones found in the contract;
- Processes and methods to be used during execution.

Moreover, the maturation of a road project shall meet the criteria relating to the availability of the following elements, as specified in the "Guide for drafting requests for intervention on certain roads, engineering and drainage structures" drawn up by the Ministry of Public Works:

- **Presentation of the project:** it is about justifying the relevance of the project. This shall include a brief description of the project, its background and environment;
- **Current situation:** this involves locating the project, route, major localities or cut across hamlets, climate, vegetation, relief, rainfall, hydrography, road state and related facilities, highlighting serious or critical points, works handled by contractors, economic activities and socio-economic infrastructure along the road;

- **Distress mapping:** it shows a precise list of all the pathologies that led to road or structure dysfunction, identifies their causes and proposes solutions to repair each of them;
- **Identification of borrow pits and quarries:** this involves visually estimating the potential of the borrow pits and quarries located in the project area and determining the nature of those that are likely to be exploited as part of planned works;
- **Production of a route diagram:** it clearly shows the location of all the data collected or produced during distress mapping;
- **Detailed estimate of works:** attached to this part are the BOQ, the UPS and the breakdown of prices for each task selected as part of the development of the road or structure;
- **In some cases and depending on the complexity of the project,** the general planning of works could also be drafted and the files of works compiled (longitudinal profile, cross-section, horizontal alignment, sections and details of certain structures, etc.).

I.2.5. Availability of resources

There must be a sufficient counterpart from each project in terms of available resources. For the “Investment” Window projects that are to be implemented over several years, the specific agreement, the project logbook and/or commitment authorisation must be attached to the programme.

For multi-annual projects to be lodged at the “Maintenance” window, it is advisable to partition them into stages or phases, to allow for the distribution and allocation of resource over the years of project execution. It is understood that the presentation of the project in one stage/phase means that its amount shall be totally charged to the financial year of its entry, notwithstanding the fact that works may continue beyond the reference year.

I.3. What are the programming supporting elements?

Programming consists of two parts:

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

I.3.1. What is included in the balance sheet of the ending year?

The balance sheet of the ending year shall include:

- Detailed presentation of the execution rate of projects with emphasis on contract award (Call for tenders launching date if applicable, dates of award and notification of start-up service order);
- Physical and financial execution (physical execution rate and payment rate);
- Impact of the intervention with specific indications on the evolution of the service level of the road or the road network.

I.3.2. What is in the reference financial year programme?

The reference financial year programme comprises the following elements:

- Introductory note (background, strategic guidelines, specific objectives, expected results with indicators (length for routine and periodic maintenance, number of structures to be treated, number of people reached by the awareness campaign, number of people trained, etc.), main

innovations (if any), length of road projects executed according to GENIS approach, length executed according to HIMO approach, length treated with stabilising products, special provisions, prospects, etc.;

- Mapping of the general condition of the network per road category (from the RDB);
- Summary tables (per component, per network or zone, per region). With regard to projects under the responsibility of RLAs, the presentation shall distinguish, between the part of project ownership falling under their competence as of right and the part of project ownership for competences transferred at the initiative of ministries;
- Detailed tables that include key dates for contract award and start of execution;
- Forecasts as a detailed plan showing projected disbursements for each project. These prospects shall include projects started in previous years and not completed by the end of year n-1;
- Detailed tables;
- Programme in electronic form presented according to the imported format.

II- GENERAL STEPS TO DEVELOP AND VALIDATE PROGRAMMES

II.1. Case of Regional and Local Authorities (RLAs)

RLAs shall send requests to finance projects relating to council roads, municipal road networks, or road safety projects, to the Chief Authorising Officer or to the sector ministry with copies to MINDDEVEL and UCCC. Thus, each request that must be processed shall consist of a documentary package, including:

- ✓ the transmission letter from the Chief Executive with the note justifying, among other things, the relevance, the priority of the project and its anchoring on urban planning documents, council or regional development plans or rural plans. All these documents must be approved by the municipal or regional council;
- ✓ Description of work;
- ✓ Bill of quantities;
- ✓ Project location plan; etc

The Chief Executive relies on the devolved services with jurisdiction of the Chief Authorising Officer or the sector ministry for preparing technical files. The Chief Authorising Officer or the sector ministry then examines the different requests, based on the objective criteria and arbitrates under financial constraints. These criteria shall be based on the strategy of the sector ministry.

The presentation of programmes to the Road Fund Management Committee (RFMC) shall be done either by sector ministries or any other body regularly authorised by the said Committee.

Generally, the schedule for developing and submitting programmes to the RFMC is as follows:

No.	Description	Manager	Key date	Remarks
1	Selection of projects relating to road, bridge and municipal roads to be maintained or road safety projects	RLAs	April year n-1	Validation within municipal or regional council
2	Preliminary studies (distress mapping, preparation of technical files and/or terms of reference)	Devolved services of sector ministries, and also possibly consultants	April to May year n-1	Support from devolved services of sector ministries
3	Transmission of projects, road infrastructure component (roads, structures and road network), campaign plans and priority investment projects to sector ministries	RLAs	End of June n-1	Prioritising projects
4	Consolidation of data and verification of preliminary studies (distress mapping, technical files; technical specifications, terms of reference)	Sector ministries	July to August n-1	Completing the project database
5	Financial evaluation of projects and allotments	Sector ministries	September n-1	After notification of the budget allocation
6	Exchange meeting on draft allotments and consolidation	Sector ministries + MINDDEVEL + UCCC	September n-1	Prior to the programming workshop

II.2. Case of sector ministries

As part of the interaction with the Road Fund, the steps to develop and validate the programmes of sector ministries are as follows:

No.	Description	Manager	Key date	Remarks
1	Preliminary studies (distress mapping, preparation of technical files, technical specifications and terms of reference)	Sector ministries	June to August n-1	By the devolved services in relation with operational departments
2	Financial evaluation of projects and allotments	Sector ministries	September n-1	By the structure in charge of programming
3	Notification of budget allocation	Road Fund	7 days after notification of budget allocation by the Head of Government	Usually between September and October
4	Pre-consolidation of programmes	Road Fund, Sector Ministries and UCCC	Second half of October n-1	Workshop on programming
5	Consolidation of programmes	Sector ministries	Second half of November n-1	By the structure in charge of

				programming
6	Transmission of programmes to the Road Fund	Sector ministries	Before 5 December n-1	After taking into account comments made during the workshop on programming
7	Review of programmes for approval	Road Fund Management Committee	Between 15 and 30 December n-1	For the effective start of programme in January of year n

III- DISSEMINATION AND MONITORING OF PROGRAMME EXECUTION

III.1. How are approved programmes disseminated?

Approved programmes are disseminated in various ways:

- The approved version of the document is directly sent to authorising officers, MINFI, MINDDEVEL, MINMAP and the UCCC, and published on the Road Fund website;
- A table containing all council projects approved is produced and forwarded to UCCC to be distributed to councils, which shall be used by internal tenders boards as proof of funding;
- Projects concerning regional roads are communicated to each region for all intents and purposes;
- The validated programme is posted on the sector ministries' pages of the Road Fund website within one month of the approval of programmes.
- As concerns RLAs, the sector ministry notifies each RLA manager of the budget allocation for the project approved at the programming level.

III.2. How is programme execution monitored?

The execution of programmes is monitored by a committee made up of the Road Fund, authorising officers, UCCC, MINMAP and MINFI. Indeed,

- the review of programme execution is carried out quarterly based on documents prepared by the Road Fund, authorising officers, UCCC, MINDDEVEL and MINFI;
- The conclusions of this work are brought to the attention of authorising ministers and other administrations as appropriate;
- The Road Fund makes data on project execution available on its website daily, in a space reserved for authorising officers, municipal and regional executives and UCCC.

III.3. Is programme revision allowed?

The revision of a programme shall be carried out as necessary by the authorising officer, from June of the financial year, and shall follow the procedures according to the following stakeholders:

III.3.1. For sector ministries

Sector ministries may request, any time, a revision of their programme which could be validated at budget sessions. To this end,

- the sector Minister shall refer the matter to the Chairperson of the Road Fund Management Committee by letter with an introductory note and an adjustment table;
- The revision concerns transfers from one line to another, the insertion or withdrawal of projects, the redeployment of appropriations in provision or remaining appropriations, etc.;
- In each of the cases mentioned, the table should clearly show the movements by indicating the source and destination of the resources, as well as the maturation elements concerning the project being listed;
- The revised programme is submitted to the Management Committee for approval under the same conditions as the initial programme.

III.3.2. For RLAs

As for RLAs, the revision of their programming occurs only in the following cases:

- amendment with financial impact;
- relocation of the project or change of road section;
- new prices.

To this end, RLAs shall refer to sector ministries in writing, with copies to the Road Fund, MINDDEVEL and the UCCC, to express the need to revise the programme. The request for programme revision should be accompanied by evidence that can be integrated into the document to be revised by the sector ministry before transmission to the Road Fund Management Committee. This evidence concerns, *inter alia*:

- project introductory note;
- maturation elements;
- time frames.

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SECTION II: SCOPE OF WORKS

I- ROAD MENDING WORKS

1) Definitions

Road mending is an operation to clean road areas, including, shoulders, ditches, safety fences, road signs, etc. It is the first preventive action in road maintenance and it allows users to have a better view of the road from a significant distance during the journey.

2) How should tasks be executed?

Road mending tasks can be executed either manually, using the labour-intensive (HIMO) method, or mechanically. This execution shall be organised in passes that comply with the realities of the localities concerned.

According to the new technical specifications drawn up by the Ministry of Public Works, there are eleven (11) tasks presented as follows:

1. Weeding and clearing of the road sides;
2. Pruning of trees and/or shrubs;
3. Eventual tree and/or shrub cutting;
4. Scraping and cleaning of shoulders;
5. Cleansing of existing hydraulic structures;
6. Cleansing of ditches and outlets;
7. Clearing upstream and downstream of engineering structures and on the stream channel;
8. Silting up, sealing and reprofiling of some parts of the structures;
9. Restoration of guard rails;
10. Restoration of safety fences;
11. Restoration of security and traffic signs.

II- WORKS ON ROADS, MUNICIPAL ROAD NETWORKS AND ENGINEERING STRUCTURES

Depending on the extent of the damage and the tasks to be carried out, works on roads, municipal road networks and engineering structures can be carried out using either a HIMO method or a mechanised approach.

Regardless of the nature of the pavement (earth or paved) and/or the type of structure (bridge, box culvert, pipe culvert, etc.), these works shall concern:

- ❖ Repair of bridges;
- ❖ Routine maintenance;
- ❖ Periodic maintenance;
- ❖ Rehabilitation;
- ❖ Road Maintenance Management by Level of Service (GENiS)
- ❖ Development;
- ❖ Construction, etc.

Thus, the operation to be implemented is chosen based on the state of deterioration of the road and the year it was commissioned. As for tasks, they may be the same from one type of operation to another.

These tasks are grouped under six main headings, in accordance with the standard UPS and BOQ developed by the Ministry of Public Works and the Road Fund.

These headings concern:

1) Cleaning and earthworks, which include, inter alia:

- ❖ Bush clearing;
- ❖ Pruning;
- ❖ Cutting or grubbing up of Indian bamboo;
- ❖ Felling or pruning of trees;
- ❖ Excavation;
- ❖ Back-filling;
- ❖ Boulder blasting;
- ❖ Cleansing;
- ❖ Reshaping of the platform;
- ❖ Rapid reprofiling or compaction;
- ❖ Cleansing of ditches and outlets;
- ❖ Wearing courses;
- ❖ Patching, etc.

2) Pavement works including the following tasks:

- ❖ Excavation for cleansing;
- ❖ Cleansing of stream channels;
- ❖ Scarification;
- ❖ Crushing;
- ❖ Blending;
- ❖ Reshaping of the existing pavement and shoulders;
- ❖ Patching of potholes;
- ❖ Deflashing;
- ❖ Crack silting up;
- ❖ Resurfacing and/or repair of shoulders, sub-base;
- ❖ Base;
- ❖ Tack coat;
- ❖ Impregnation;
- ❖ Surface dressing;
- ❖ Bituminous concrete, etc.

3) Sanitation and drainage works, including:

- ❖ Cleansing of pipe culverts,
- ❖ River beds;
- ❖ Masonry or concrete ditches;
- ❖ Clearing of the stream channel;
- ❖ Fascines for ditches;

- ❖ Supply and installation of Ø800, Ø1000 and Ø1500 metal or concrete pipe culverts;
- ❖ Masonry or concrete sumps with pipe culverts of Ø800, Ø1,000 and Ø1,500;
- ❖ Masonry or concrete pipe culvert heads of Ø800, Ø1000 and Ø1500;
- ❖ Concrete or masonry ditches;
- ❖ Weepholes;
- ❖ Riprap, etc.;

4) Engineering structures works which take into account:

- ❖ Construction of box culverts, box culvert heads and rubble masonry abutments;
- ❖ Rubble masonry piers for semi-permanent bridges;
- ❖ Decks for semi-permanent bridges;
- ❖ Back-filling from excavation;
- ❖ Back-filling adjacent to the structure;
- ❖ Filtering materials behind abutments;
- ❖ Masonry facings and/or their repair;
- ❖ Rubble stone masonry;
- ❖ Covering joints;
- ❖ Reinforced concrete in the aquatic environment;
- ❖ Frames for reinforced concrete structures;
- ❖ Small slabs;
- ❖ Fixing movable planks;
- ❖ Replacement of metal stringers and/or IPE beams;
- ❖ Formwork;
- ❖ Scaffolding;
- ❖ Replacement of bearings and/or pavement joints;
- ❖ Cleaning of pavement joints;
- ❖ Sealing of expansion joints on side walks;
- ❖ Waterspouts;
- ❖ Cleansing of bridges and culverts;
- ❖ Cleaning of bridges;
- ❖ Anchoring of HA25 steel or equivalent into the rock;
- ❖ Implementation Studies, etc;

5) Road signing and safety equipment works which include:

- ❖ Guard rails;
- ❖ Central lines, border lines;
- ❖ Lines for zebra crossings;
- ❖ STOP lines, arrows and intersection design (ZEBRA);
- ❖ Removal of existing markings;
- ❖ Road signs;
- ❖ Kilometre and pentakilometre markers;

- ❖ Tags;
- ❖ Safety fences, etc.

6) Miscellaneous, which includes tasks such as:

- ❖ Construction/rehabilitation and management of rain gates;
- ❖ Driveways;
- ❖ Planting of selected trees;
- ❖ Repainting of structures (markers, railings, rain gates, boundary marks, etc.);
- ❖ Coating;
- ❖ Painting on structures;
- ❖ Slope turfing;
- ❖ Construction/ maintenance or management of bore holes;
- ❖ Treatment of sloughs;
- ❖ Utility relocation and provisions for expropriations, etc.

In the specific case of GENiS works, these same tasks are listed as part of the initial upgrading of a road section in the first phase, namely for rehabilitation or construction works. For the following phases, it is necessary to allocate a provisional budget for:

- Road management and maintenance services;
- Contingencies not initially quantifiable, paid for on the basis of invoices drafted after actual execution of clearly defined work prescribed by a service order following an incident on the road.

III- STUDIES AND CONTROL

These are several operations involved in seeking funding for road construction or rehabilitation, in preparing a programme of road interventions in terms of project execution.

1) Traffic studies

They consist in assessing the various vehicle flows on a road network. Data from these studies are used to design pavements for construction, or to determine the type of maintenance to be carried out regardless of the nature of the pavement and the deterioration. These traffic studies can be carried out either by manual counting or using tools designed for this purpose, that is SIREDO stations;

2) Distress mapping

This is a basic element for assessing the condition of the pavement, whose data make it possible to plan the type of intervention to be applied to a section of road, regardless of its nature. This mapping is carried out using pre-designed tools which differ according to the nature of the road. For earth roads, tools such as VIZIROAD, LOGIROAD, etc. can be used. Deflection on paved roads can be measured (probing the different layers of a pavement) with the BENKELMAN beam and continuous evenness measurements with the BUMP INTEGRATOR.

3) Works project management

This consist in monitoring the actual implementation of a road or municipal road network project. Project management may be public within the framework of a team set up by the Project Owner. It may be private, by recruiting a technical consulting firm which then shall act as Control Mission.

4) Other intellectual services

These are activities directly linked to the road sector. These may include technical audits of some projects, economic road studies, etc.

IV- PROTECTION OF ROAD ASSETS

Operations to protect road assets play a key role in maintaining a road network in good condition. These operations mainly concern:

1) Technical management of fixed weighing stations.

These stations are installed along paved roads on strategic or mobile corridors. Indeed, the weighing station is a technical device designed to check compliance with standards for gross vehicle weight rating and axle load for any vehicle with a gross vehicle weight of more than 3.5 tons.

2) Construction/rehabilitation of rain gates on earth roads

This equipment is used to restrict vehicle traffic during rain fall.

All these operations may be carried out under the guidance of operators with expertise in the field, given the sensitive nature of these operations.

V- ROAD SAFETY

Road safety operations include, inter alia:

1) Intellectual services which comprise:

- diagnostic studies on road insecurity;
- retraining campaigns for professional drivers of travel agencies and freight companies;
- media awareness campaigns on road safety, urban social mobilisations;
- translation of some road safety documents into several languages;
- capacity building of road users;

2) Acquisitions including:

- Acquisition of semi-portable radars;
- Extension and rehabilitation of variable message traffic signs to broadcast road safety messages;
- Chemical breathalysers;

- Roadside monitoring equipment (cones, signs, signing panels, tables, umbrellas, folding chairs, etc.)
- Materials to support community-based campaigns;
- Road safety jackets;
- Production and installation of materials with road safety messages.

These operations can be carried out either by transferring competences to Regional and Local Authorities (RLAs) for the purposes of proximity of the activity, or by recruiting contractors specialised in these fields through the Ministry of Transport.



SECTION III: CONTRACT AWARD, APPROVAL AND EXECUTION OF PROJECTS

I- AWARD OF CONTRACTS

I.1. Responsibilities in the contract award procedure

According to the provisions of Article 6 (1) of Decree No. 2018/366 of 20 June 2018 on the Public Contracts Code, “The preparation of the procedure and award of a public contract shall be incumbent on the Project Owner...” Project owners (sector ministries and RLAs) shall issue their call for tenders and shall award contracts based on proposals from tenders Boards, which are technical support bodies under their authority:

- (i) **for RLAs, after notification of resources allocated by sector ministries ;**
- (ii) **for sector ministries, after approval of programmes by the Road Fund Management Committee.**

I.2. Can contracts financed by the Road Fund be awarded in advance? (only for sector ministries)

With regard to contracts under the “Maintenance” window, the public contracts authority may authorise the launching of certain consultations before adopting the corresponding budget, if necessary.

The Road Fund, in collaboration with sector ministries, has posted online standard UPS and BOQs for all types of services so as to facilitate the preparation of draft contracts and TDs by authorising officers. These UPS and BOQs are available on the Road Fund website (www.fondsrou-tiercameroun.org).

II- ROAD FUND APPROVAL

II.1. What is the scope of contracts approval procedure?

Contracts, amendments and service orders with **financial impacts** are subject to approval by the Road Fund. Thus, start-up service orders for works other than those relating to the conditional phase of multi-annual contracts, shall not be subject to approval by the Fund, since they do not in any way change the nature of tasks or the scope of services, still less the time frames for the execution of the said work.

II.2. What is the scope of the controls carried out by the Road Fund?

In order to be approved, draft contracts or amendments must comply with controls at three (3) levels (art. 18 (1) of Decree No 2005/239 of 24 June 2005 to lay down the organisation and conditions for the functioning of the Road Fund):

- Compliance (award process, elements of the contract, etc.);
- Availability of resources;
- Eligibility of expenditure.

II.2.1. Controlling compliance

It aims to ensure that:

For contracts:

- the contract award process complies with the rules, including evidence of approval of the draft contract by the relevant tenders board, its award by the contracting authority, and the authorisation for mutual agreement by the relevant authority, where applicable;
- the authorisation for mutual agreement is valid (45 days with effect from the date of issue);
- the Road Fund has been designated as the payer;
- the services covered by the contract do not overlap with those entrusted to another contractor;
- a copy of service orders with financial impact or the start-up service orders are forwarded to the Road Fund;
- the contract is compliant with tax provisions (VAT, AIT, registration fees);
- the 23-digit bank account structure and the bank account of the co-contractor are accurate;
- the amount and terms of payment are clearly indicated and consistent throughout the document;
- the acceptance clauses comply with the regulation;
- the authorising official has been designated;
- the authority responsible for paying the expenditure has been designated;
- at least one representative of the beneficiary population has been designated;
- the reference (symbol) of the road section to be maintained is indicated, as well as its length.

For amendments

- service orders with financial impacts comply with the regulation (compliance with the amount limit, the time frame for regularisation through an amendment clearly indicated for service orders of an amount not exceeding 10% of the amount of the basic contract);
- amendments comply with the maximum amount set by the regulation and provided that they are subsequent to the projects, where applicable;
- the change of bank account complies with the obligations relating to the previous bank account.

For phased contracts, in addition to the above, it shall be necessary to:

- ensure that the budget allocation and the time frame are clearly separated for each phase;
- ensure that the amount of the start-up advance is paid in instalments after receipt of the previous instalment;
- ensure that BOQs are presented per phase.

II.2.2. Controlling the availability of resources

It aims to ensure that:

- first, the project covered by the contract is included in the annual programming approved by the Management Committee, then that the routes selected are indicated in the contract concerning this programming, when appropriate;

- sufficient resources are available for the project in the programming approved by the Management Committee;
- funds are disbursed or partially disbursed in case of projects registered in the “Investment” window, with regard to the account history of this window at the Paymaster-General’s Office of the Treasury;
- commitments are covered by the resources received (Article 35 of Decree No 2005/239 of 24 June 2005 to lay down the organisation and conditions for the functioning of the Road Fund, as amended and supplemented by Decree No. 2012/173 of 29 March 2012);
- services provided under direct labour comply with the expenditure ceiling.

II.2.3. Controlling the eligibility of services

This control aims to ensure, for each window, that:

- the services provided for in the contract fall within the scope of intervention of the Road Fund, as defined by the texts governing its organisation (see I.2.1);
- the services covered by the contract are carried out exclusively by the contractor within the framework of its mission, subject to provisions concerning direct labour, and that the full amount of the contract is used to pay for those services.

II.3 What are the specific provisions relating to the precedence of projects?

- **For contracts (contracts, order letters):**

Projects registered with the Road Fund for financing are expected to be completed at the end of the execution time frame, which runs from the date of notification of the start-up service order. For phased contracts, this period runs from the date of notification of the start-up service order of each phase. The contract may provide for a guarantee period ranging from six (6) to twelve (12) months, depending on the characteristics of the services guaranteed. The Road Fund considers six (6) months as the normal life of a project after the end of the contract. Therefore, beyond this life, the Project Owner shall plan the acceptance of work or the termination of contract, otherwise funding can no longer be available for payments.

In cases where the works not carried out are of major importance, as far as strategy, timeliness or emergency are concerned, they should be subject to a new contract registered for funding in the programming of the open financial year. With regard to retention bonds, the Road Fund is prepared to release them within one (1) year after the end of the guarantee period.

- **For amendments:**

During the life of the project, changes may occur, giving rise to amendments through service orders or not. The above indications concerning contracts shall be valid for amendments, except if the Road Fund is willing to accept the approval of amendments within the life of the project, for amendments with financial impacts; for other cases, it shall be three (3) years with effect from the signature of the contract.

II.4. What are the approval requirements in the specific case of contracts that were started under third party funding then transferred to the Road Fund? Specific case of the “Investment” Window

The Road Fund is regularly called upon by project owners for the management and payment of some investment contracts that have been started under other funding. This situation is resolved through amendment by the Contracting Authority and submitted to the Road Fund for approval. Where applicable, the amendment shall formally:

- designate the Road Fund as the payer;
- indicate in detail the share of funding allocated by the first payer and the remainder to be allocated by the Road Fund;
- indicate the overall time frame and the time consumed;
- indicate the status of start-up advances, retention bonds submitted and the repayments made;
- present the statement of invoices already paid in the previous window;
- obtain MINMAP’s authorisation for direct labour.

The approval procedure is then similar to the one described in sections III.2.1, III.2.2 and III.2.3

II.5. What are the constituent documents of a draft contract subject to Road Fund approval?

II.5.1 Case of services under direct labour

These include:

- the execution project or terms of reference depending on the nature of services;
- a description of works and cost estimates;
- an execution schedule;
- an estimate of human and material resources
- a disbursement schedule.

Moreover, given the fact that any execution of works under direct labour at the project owner’s initiative subsequently entails the disbursement of funds, the authorisation of the Minister in charge of public contracts is required. This is done according to the imprest accounts procedure.

II.5.2. Case of draft contracts

The contracting authority must attach to the draft contract submitted to the Road Fund for approval, a minimum number of documents necessary for its processing, to justify the compliance and availability of resources. These include:

Draft contracts	SO to start the conditional phase
<ul style="list-style-type: none"> • the tender notice • the tender file • a copy of the contract award minutes taken from the tamper-proof register kept by the relevant internal tenders board; • the contracting authority's award decision; • the valid authorisation for mutual agreement obtained from the relevant authority, if applicable; • the attestation of bank account; • the decision to disburse the funds and a copy of the commitment voucher (exceptionally in the case of contracts financed by budget allocations from authorising officers); • the soft copy of the bill of quantities of the draft contract (CD-ROM or any other medium) for import into the computer application; • the attestation of non-indebtedness; • the attestation of of taxpayers registration; • the Bank Account Identification Document (for the special case of service providers who have their account in second-class banking institutions (microfinance institutions). Note: it is required to specify the following on the RIB "Account No.XXXX XXXX followed by the name of the microfinance institution on behalf of XXXXX (name of the service provider) XXXX"). 	<ul style="list-style-type: none"> • a copy of the contractual document(s) proving that the conditions for launching the said phase have been met (e.g. provisional acceptance minutes of the previous phase).

II.6. What controls should be carried out before a project is submitted to the Road Fund for approval?

II.6.1. Case of infrastructure projects

Under penalty of rejection, the Contracting Authority must ensure that:

- 1) the contract is not covered by a funding other than the Road Fund's;
- 2) the services covered by the contract are eligible for the relevant funding window (MW/IW);
- 3) the project has been included in the annual programming of the authorising officers, approved by the Road Fund Management Committee, or that the resources are available;
- 4) the amount of the contract provided for in the programming does not exceed the planned allocation;

- 5) the amount of the contract is not used to finance the operating costs of the authorising officer;
- 6) the references of the road sections covered by the works provided for in the draft contract are clearly indicated (section code) and included in the said programming; In the event of change of the road section indicated in the draft contract, the mayor must submit the approval of the sector minister;
- 7) the Road Fund must then be notified of the new sections by sector ministries and the change submitted to the Road Fund Management Committee for approval;
- 8) the services covered by the contract do not overlap with those entrusted to another contractor, whoever the authorising officer may be;
- 9) the authorities in charge of validating and authorising expenditure are specifically designated in the contract. As a general principle, it is the project owner (Article 43(e) of the Public Contracts Code), unless there is a formal delegation of power;
- 10) the format of the co-contractor's attestation of bank account and the tax provisions comply with the law;
- 11) the acceptance clauses comply with the law;
- 12) the ceiling for amendments is complied with, if applicable;
- 13) service orders with financial impacts comply with the law.

II.6.2 Cases of services under direct labour

Under penalty of rejection, the authorising officer must ensure that:

- 1) the expenditure limit complies with the rate set by the regulations in force, particularly as regards the "Maintenance" Window;
- 2) specifications and cost estimates are provided (showing duties and taxes) and attached to the project;
- 3) the disbursement schedule is provided and attached to the documentary package.

II.6.3 What are the different types of approvals issued by the Road Fund for draft contracts?

They are two in numbers:

✓ the traditional method

Under this method, a minimum of ten (10) copies of the draft contract must be provided and submitted to the Road Fund for approval. After the usual checks, the Road Fund Administrator shall give their approval in the form of manual signature. The Road Fund shall keep a copy of the draft contract and send the rest to the Authorising Officer against an acknowledgement receipt.

Concerning RLAs, only the Chief Executive or their legal representative, duly designated through a power of attorney, duly signed by competent authorities, are authorised to withdraw signed copies of the contracts concerned from the Road Fund.

✓ the medium-term preferential method

The aim of this method is to ease the procedure when dealing with authorising officers found in distant areas. The simplified procedure consists in sending a copy of the draft contract together with the above-mentioned documents through fast means, including electronic ones. In this context, the approval is

issued as a secure letter with a QR code generated by the Road Fund's internal system. This letter is then sent to the Project Owner and copied to the sector ministry and UCCC (in the event the Project Owner is a mayor). Once the Project Owner receives it, they may sign the contract, indicating the approval code and date (provide a space to this end) on each copy before it is registered.

II.7 What is the procedure for regularising a draft contract in case it is rejected?

In case the Road Fund rejects a draft contract, it shall send it back to the Contracting Authority with a reasoned letter within fifteen (15) calendar days of receipt. However, when rejection is due to funding issues related to programming (insufficient resources, unprogrammed project, incompatibility with the scope of intervention of the Road Fund, etc.), the draft contract must be sent back to the Project Owner with a copy to the sector ministry, where applicable. Once the project is amended in accordance with the comments made, it must be sent back to the Road Fund to be re-examined.

II.8 What is the time limit for the Road Fund to approve a project?

In accordance with the regulations in force, the Road Fund shall have a maximum of fifteen (15) calendar days to approve contracts.

With regard to direct labour, Art 5 (2) of Decree No.2014/0004/PM of 16 January 2014 to lay down the terms and conditions for financing works under direct labour, stipulates that the time limit for approving the project documentary package shall not exceed 48 (forty-eight) hours, with effect from reception date.

II.9 What is the time limit for the Project Owner to regularise the service orders approved by the Road Fund?

Any regularisation of a service order through an amendment must be made within 30 to 60 days, starting from the date of notification, at the initiative and behest of the Authorising Officer.

Concerning particularly SOs amounting to less than 10% of the basic contract, this regularisation is a prerequisite for payments above the initial contract amount.

III- SIGNATURE OF THE PROJECT OWNER

- 1) When the draft contract is approved by the Road Fund, it must be signed by the Contracting Authority and notified to the contractor who may then register it.
- 2) The Contracting Authority must therefore send a copy of the contract to the Road Fund immediately after it has been signed, so that relevant data can be entered into the Road Fund's integrated computer application.

IV- REGISTRATION

IV.1 What is the scope of registration?

Registration applies to contracts. It should be noted that, for multi-annual contracts, the registration of conditional phases is carried out based on their start-up service orders and mentioned on the copy of the contract.

IV.2 When does registration take place?

Registration shall take place after the Authorising Officer has signed and notified the contract or conditional phase start-up service order.

IV.3 Who is responsible for registration?

Registration shall be made by the contractor.

IV.4 How many copies should be registered?

Special Administrative Terms and Conditions (SATC) stipulate that upon contract notification, the Contractor is required to stamp and register it in seven (7) original copies, unless otherwise stipulated in the Special Technical Terms and Conditions (SATC), within the time limits and under the conditions provided for in the General Tax Code.

IV.5 What is the time limit for the contractor to register the contract?

The registration time limit for a contract shall be thirty (30) days, with effect from the date of notification.

IV.6 How much does it cost to register a contract?

Contract registration cost is the one provided for by the provisions of the General Tax Code.

IV.7 What does the contractor do after the contract is registered?

Upon registration, the contract must be sent back to the Contracting Authority for further proceedings.

V. DISPATCHING OF REGISTERED CONTRACTS

Contracts dispatching enable the stakeholders involved in monitoring its physical or financial execution, to fulfil their respective duties.

V.1 How many copies does the contractor send to the Contracting Authority?

After registering the contract, the contractor must keep one (1) original copy and forwards five (5) others to the contracting authority (the remaining one (1) must be kept by the taxation services).

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

The Contracting Authority must keep one original copy of the registered contract and shall dispatch the other original copies to the various stakeholders as follows:

Stakeholders	Number of copies
Road Fund	1
Project Management	1
Contract Engineer	1
Contract Service Head	1
Contractor	1
MINMAP	1
PCRA	1

Note: The Project Owner must send a copy of the contract to PCRA and MINMAP

V.3 Can the contractor send a copy of the contract to the Road Fund?

After registering the contract, the contractor may, if it so wishes, forward a copy to the Road Fund. Where applicable, it shall send 4 copies to the Contracting Authority, besides the copy of acknowledgement receipt submitted to the Road Fund.

V- SUMMARY TABLE OF CONTRACT APPROVAL STEPS

No.	STEPS	ACTION	STRUCTURES IN CHARGE	PROCESSING TIME LIMIT
1	Road Fund approval	Controlling compliance, eligibility of services and availability of resources	RF	2 days: works under direct labour 15 days: draft contracts
		Regularising, through amendments, SOs likely to be regularised	PO	30 to 60 days after the Road Fund approval. As regards particularly SOs below 10% the basic contract amount, regularisation is a condition for the payment of services when the initial amount of the contract is exceeded.
2		Contract signing	PO	5 working days with effect from

No.	STEPS	ACTION	STRUCTURES IN CHARGE	PROCESSING TIME LIMIT
	Signature of the Contracting Authority			the Road Fund approval date
		Notifying the contractor of the signed contract	PO	5 working days after signature
3	Registration	Registering the contract with the tax authorities	CONTRACTOR	30 days with effect from the notification date
4	Dispatching contracts	Dispatching the registered contract	CONTRACTOR/PO	7 days with effect from the registration date

VI- AUDITING AND MONITORING OF PROJECT EXECUTION BY THE ROAD FUND

Projects financed by the Road Fund shall be subject to the technical, financial and accounting auditing by the Fund Administrator following the assent of the Management Committee. It is carried out at least quarterly based on sampling.

Furthermore, in accordance with Article 9 of Decree “No. 2005/239 of 24 June 2005 to lay down the organisation and conditions for the functioning of the Road Fund, as amended and supplemented by Decree No. 2012/173 of 29 March 2012”, the Road Fund shall have free access to construction sites under its financing, through visits, including any information necessary for the performance of its duties.

Finally, the Road Fund shall equally monitor the output of authorising officers during Programme Implementation Monitoring Committee sessions. These sessions are held quarterly. Performance indicators that are monitored and evaluated focus on:

- Contracts award time limit;
- the implementation rate of programming (per road network and per project type);
- the implementation rate of programming in terms of contract numbers (per road network and per project type);
- the rate of constructed road length as compared to programmed lengths (per project type);
- the number of engineering structures constructed and related length as compared to the one programmed;
- the number of kilometres of roads maintained as compared to the one programmed (per project type);
- the number of completed projects, taking into consideration the time frames;
- the number terminated, suspended or extended projects;

Recommendations must be frequently made at the end of the sessions to improve the performance of project owners before the end of the financial year.

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SECTION IV: PROCESSING AND PAYING INVOICES

These procedures aim to identify the steps for verifying the compliance of invoices with the contractual clauses, through the analysis of works reports and attachments, including all the supporting documents submitted with the invoices, in order to assess the effectiveness of works. They constitute the basic conditions for validating invoices of projects financed by the Road Fund. They highlight the processing carried out by the Project Owner, Delegated Project Owner, MINMAP, as part of its approval of the final invoice for works or the final bills for other types of services and the various Project Owner's, within the framework of contract monitoring (Contract Engineer and Service Head).

I- WHAT ARE THE CONDITIONS FOR VALIDATING INVOICES AT THE LEVEL OF EACH STAKEHOLDER?

The “first in, first out” principle shall govern the processing and payment of invoices by the Road Fund.

The invoice package or constituted bill (invoice proper, statements, attachments) must be drafted in septuplicates (7), including one (1) original and six (6) copies. Documents appended to it must be submitted with the first provisional invoice and shall be valid for subsequent provisional statements, with the exception of those which are subject to renewal. Special attention must be paid to the processing and authorisation of expenditure, which is materialised on the invoice by the name and signature of the authority designated in the contract to perform this duty. These documents are put together in the table below, according to the type of invoice and per stakeholder:

Institution	REQUIRED DOCUMENTS				Processing by stakeholder
	Start-up advance	Provisional invoice	Final invoice	General and definitive invoice	
Project Manager	<ul style="list-style-type: none"> signed and registered contract (Copy); guarantee to refund the start-up advance; (Copy); specimen signature of the Foreman (to be sent to the Road Fund); start-up advance request; 	<ul style="list-style-type: none"> signed and registered contract (Copy); possible amendments regularisation (copy); bonds required in the contract (Performance bond, retention bond, if applicable) (Copy); necessary service orders as the case may be, prescribing the start of works, extensions or suspension of time frames, validation of new prices, etc. (Original) Constructors' All Risks (CAR) insurance valid for contractors in charge of works (Original); valid Management Liability Insurance (MLI) (Copy); 	<ul style="list-style-type: none"> provisional acceptance report (Copy); approved post-completion drawings (Copy); final report of project management, if applicable (copy). 	<ul style="list-style-type: none"> final acceptance report (Copy); 	<ul style="list-style-type: none"> ✓ ensuring consistent calculation of taxes and net payable due on the invoice; ✓ checking consistency between the statements, attachments and invoice proper; ✓ calculating penalties based on available service orders and amendments; ✓ verifying compliance and authenticity (cases of guarantees) of documents.
Project Owner (Engineer, Contract Service Head, examining and authorising authority)	<i>Intervenes when project management is not mobilised, or for project management contracts</i>	<ul style="list-style-type: none"> signed and registered contract (Copy); possible amendments regularisation (copy); bonds required in the contract (Performance bond, retention bond, if applicable) (Copy); necessary service orders as the case may be, prescribing the start of works, extensions or suspension of time frames, validation of new prices, etc. (Original) Constructors All Risks insurance (CAR) 	<ul style="list-style-type: none"> provisional acceptance report (Copy); approved post-completion drawings (Copy); 	<ul style="list-style-type: none"> final acceptance report (Copy); 	<ul style="list-style-type: none"> ✓ ensuring consistent calculation of taxes and net payable due on the invoice; ✓ checking consistency between the statements, attachments and invoice proper; ✓ verifying the compliance of documents; ✓ examining and authorising expenditure; ✓ forwarding copies of the provisional

Institution	REQUIRED DOCUMENTS				Processing by stakeholder
	Start-up advance	Provisional invoice	Final invoice	General and definitive invoice	
		valid for construction companies (Copy); <ul style="list-style-type: none"> valid Management Liability Insurance (MLI) (Copy); 			and final invoices to MINMAP
MINMAP			<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> final acceptance report (Copy); signed and registered contract (Copy); possible regularising amendments (copy); bonds required in the contract (Start-up advance guarantee, performance bond and retention bond, if need be) (Copy); necessary service orders as the case may be, prescribing the start of works, extensions or suspension of time frames, validation of new prices, etc. (Copy) Constructors All Risks insurance 	<ul style="list-style-type: none"> ✓ calculating penalties based on available service orders and amendments; ✓ ensuring consistent calculation of taxes and net payable due on the invoice; ✓ checking consistency between statements, attachments and invoice proper; ✓ effectiveness and quality of works. ✓ stamps the general and definitive invoice (in case of works contracts) or the last bill (for other services);

Institution	REQUIRED DOCUMENTS				Processing by stakeholder
	Start-up advance	Provisional invoice	Final invoice	General and definitive invoice	
				(CAR) valid for construction companies (Copy); <ul style="list-style-type: none"> • valid Management Liability Insurance (MLI) (Copy); • final design approved by the Contract Service Head; • Geotechnical and topographical control reports (copy) • provisional acceptance report (Copy); • approved post-completion drawings (Copy); • election of domicile certificate 	
Road Fund	<ul style="list-style-type: none"> • signed and registered contract (Copy); • guarantee to refund the start-up advance (original); 	<ul style="list-style-type: none"> • signed and registered contract (Original); • possible amendments regularisation (copy); • bonds required in the contract (Performance bond, retention bond, if applicable) (Original); 	<ul style="list-style-type: none"> • provisional acceptance report (Copy); • post-completion drawings approved by the Contract 	<ul style="list-style-type: none"> • final acceptance report (Copy); • attestation of non-indebtedness issued by tax authorities, free of charge (taken 	<ul style="list-style-type: none"> ✓ verifying the power to authorise payments ✓ verifying the calculation of penalties based on available service orders and amendments;

Institution	REQUIRED DOCUMENTS				Processing by stakeholder
	Start-up advance	Provisional invoice	Final invoice	General and definitive invoice	
	<ul style="list-style-type: none"> specimen signature of the foreman; specimen signature of the Project Manager (in case of works contracts) ; specimen signature of both the Contract Engineer and Contract Service Head. The attestation of non-indebtedness issued by tax authorities, free of charge; 	<ul style="list-style-type: none"> necessary service orders as the case may be, prescribing the start of works, extensions or suspension of time frames, validation of new prices, etc. (Copy) Constructors All Risks insurance (CAR) valid for construction companies (Copy); valid Management Liability Insurance (MLI) (Copy); final design approved by the Contract Service Head; Geotechnical and topographical control reports, if any (copy); specimen signature of both the Contract Engineer and Contract Service Head (during the first invoice); sheaf of payment documents; attestation of non-indebtedness, issued free of charge by tax authorities; 	<ul style="list-style-type: none"> Service Head (copy); attestation of non-indebtedness issued by tax authorities, free of charge; 	<ul style="list-style-type: none"> from the website of the Directorate General of Taxation: www.impots.cm). 	<ul style="list-style-type: none"> ✓ controlling the compliance of the endorsements or signatures on invoices; ✓ ensuring consistent calculation of taxes and net payable due on the invoice; ✓ checking consistency between statements, attachments and invoice proper; ✓ verifying the compliance and authenticity of guarantees with the issuing banks; ✓ dispatching copies to the Project Manager (5) and Project Owner (01) after payment of invoices; ✓ Verifying the power to authorise payments and the effectiveness of expenditure authorisation

II- WHAT SHOULD AN INVOICE FOR SERVICES FINANCED BY THE ROAD FUND LOOK LIKE?

The invoice must comply with the following structuring depending on the type of work and invoice:

1- For works

Provisional and final invoices

- invoice summary page;
- stamped “net to be paid” page;
- stamped “VAT” tax page;
- stamped “AIT” withholding page;
- attachments related to any start-up advance;
- attachments related to any retention bond;
- attachments related to each task;
- works reports as an attachment;
- attachments related to penalties.

General and final invoice

- invoice summary page;
- stamped “net to be paid” page;
- stamped “VAT” tax page;
- stamped “AIT” withholding page;
- attachments related to any start-up advance;
- attachments related to any retention bond;
- attachments related to each task;

2- For technical controls

Provisional and final invoices

- invoice summary page;
- stamped “net to be paid” page;
- stamped “VAT” tax page;
- stamped “AIT” withholding page;
- attachments related to any start-up advance;
- attachments related to each task;
- attachments related to penalties.

3- For technical studies and acquisition of equipment

N.B. Use the term “bill” not “invoice”

Provisional and final bills

- services summary page;
- stamped “net to be paid” page;
- stamped “VAT” tax page;
- stamped “AIT” withholding page;
- SIT (Special Income Tax) withholding page;
- attachments related to penalties.

4- Cases of price update or review

Statement of sums due

- statement of sums due summary page;
- stamped “net to be paid” page;
- stamped “VAT” tax page;
- page for calculating price update or review coefficients, issued by PCRA.

III- WHAT IS THE GENERAL PROCEDURE FOR PROCESSING OR APPROVING INVOICES FOR WORKS OR SERVICES FINANCED BY THE ROAD FUND?

The general procedure for processing or approving the invoice shall be as follows:

a- Invoice for works or bills

Institution	Stakeholders	Action	Indicative processing time frame
CO-CONTRACTOR	<i>Foreman</i>	<ul style="list-style-type: none"> • draws up the provisional and final invoices; • forwards it to the Project Manager. 	<ul style="list-style-type: none"> • latest 6 days after the end of each month (provisional invoice) • latest one month after completion of works (final invoice)
PROJECT MANAGER	<i>Mission Head</i>	<ul style="list-style-type: none"> • Verifies, approves and forwards the various invoices to the Contract Engineer (Start-up advance, provisional and final invoices); 	2 days
PROJECT OWNER	<i>Contract Engineer</i>	<ul style="list-style-type: none"> • verifies and approves invoices; • forwards the start-up and provisional advance invoices to the Road Fund, and then informs the Contract Services Head; • forwards the final invoices to the Contract Service Head. 	3 days
	<i>Contract Service Head</i>	<ul style="list-style-type: none"> • examines the final invoice on behalf of the Project Owner; • forwards the start-up advance or provisional invoice to the Road Fund; • forwards the final invoice to the Road Fund; • draws-up the general and definitive invoice; • forwards a copy of the provisional and final invoice to MINMAP; • forwards the general and definitive invoice to the Project Owner 	<ul style="list-style-type: none"> • final Invoice: 3 days • general and definitive invoice: within one month after final acceptance
	<i>Project Owner</i>	<ul style="list-style-type: none"> • authorises the payment of the final / general and definitive invoices; • forwards the final invoices for consultancy or the general and definitive invoice for works to 	

Institution	Stakeholders	Action	Indicative processing time frame
		MINMAP.	
MINMAP	MINMAP	<ul style="list-style-type: none"> • stamps the general and definitive invoice (in case of works contracts) or the last bill (for other services); • forwards the general and definitive invoice or last bill to the Road Fund while informing the Project Owner. 	3 days
PAYING BODY	ROAD FUND	<ul style="list-style-type: none"> • analyses the invoice and makes payment; • forwards the invoice to the authorising officer for authentication; • forwards the sheaf of paid invoices to the Contract Service Head for jurisdiction. 	15 days

b- Invoice for services/Technical consultancy

Institution	Stakeholders	Action	Indicative processing time frame
CO-CONTRACTOR	Mission Head	<ul style="list-style-type: none"> • prepares the invoice; • forwards the invoice to the Contract Engineer. 	<ul style="list-style-type: none"> • latest 6 days after the end of each month (provisional invoice) • latest one month after technical acceptance (final invoice)
PROJECT OWNER	Contract Engineer	<ul style="list-style-type: none"> • verifies and approves invoices (Start-up advance, provisional and final invoices); • forwards the (start-up or provisional) invoice to the Road Fund and then informs the Contract Services Head; • forwards the final invoice to the Contract Service Head. 	3 days
	Contract Service Head	<ul style="list-style-type: none"> • examines the final invoice on behalf of the Project Owner; • Forwards it to MINMAP. 	Final invoice: 3 days
	Authorising officer or legal representative	<ul style="list-style-type: none"> • authorises payment 	
	Project Owner	<ul style="list-style-type: none"> • authorises final invoice payment. 	
MINMAP	MINMAP	<ul style="list-style-type: none"> • endorses the final invoice or last bill; • forwards the final and conclusive invoice or last bill to the Road Fund while informing the Project Owner. 	3 days

Institution	Stakeholders	Action	Indicative processing time frame
PAYING BODY	ROAD FUND	<ul style="list-style-type: none"> • analyses the invoice and makes payments; • forwards the invoice to the authorising officer for authentication • forwards the sheaf of paid invoices to the Contract Service Head for jurisdiction. 	15 days

c- Start-up advance


Institution	Stakeholders	Action	Indicative processing time frame
CO-CONTRACTOR	<i>The foreman</i>	<ul style="list-style-type: none"> • draws up the start-up advance invoice; • forwards it to the Project Manager. 	
PROJECT MANAGER	<i>Mission Head</i>	<ul style="list-style-type: none"> • approves the bill for works. 	2 days
PROJECT OWNER	<i>Contract Engineer</i>	<ul style="list-style-type: none"> • verifies and approves the bill for services or studies and has it forwarded to the Road Fund by the Project Owner; • approves the invoice for works contracts, then sends it to the Road Fund with a copy to Contract Service Head. 	3 days
	<i>Authorising officer or legal representative</i>	<ul style="list-style-type: none"> • authorises payment. 	
PAYING BODY	ROAD FUND	<ul style="list-style-type: none"> • analyses the invoice and makes payments; • forwards the invoice to the authorising officer for authentication. 	15 days

d- Statement of sums due

Sums due refer to price review or update. Price review and update can occur only if they have been explicitly provided for in the basic contract.

Institution	Stakeholders	Action	Indicative processing time frame
CO-CONTRACTOR	<i>Representative of the contractor</i>	<ul style="list-style-type: none"> • draws up the statement of sums due; • forwards it to the Contract Service Head. 	
PROJECT OWNER	<i>Contract Service Head</i>	<ul style="list-style-type: none"> • verifies and approves the statement of sums due; • forwards it to PCRA for jurisdiction; • verifies the availability of resources at the Road Fund for payment; 	3 days

		<ul style="list-style-type: none"> forwards it to MINMAP for endorsement after approval of the statement of sums due by PCRA. 	
	<i>Authorising officer or legal representative</i>	<ul style="list-style-type: none"> authorises payment. 	
PCRA	<i>Project Owner and other relevant administrations</i>	<ul style="list-style-type: none"> verifies and approves the statement of sums due; amends the statement of sums due and notifies the PO of its reservations, if any; forwards the statement of sums due to the PO. 	15 days
PAYING BODY	ROAD FUND	<ul style="list-style-type: none"> analyses the statement of sums due (previously approved by the Interministerial Price Review and Update Committee); verifies the availability of resources and makes the payment, if it is the designated paying body. 	15 days



However, the authorising officer shall assess the appropriateness of paying the statement of sums due by the Road Fund, or another paying body, as they deem fit.

IV- WHERE CAN TEMPLATES OF STANDARD INVOICES BE FOUND?

Templates of standard invoices can be downloaded free of charge from the Road Fund website at the following address: www.fondsroutiercameroun.org

V- WHAT IS THE REGULARISATION PROCEDURE IN CASE AN INVOICE IS REJECTED?

In the event an invoice is rejected, the Road Fund shall send it back to the Project Owner or Project Manager (according to what is stated in the contract), with a copy to MINMAP, along with a reasoned letter, within ten (10) calendar days of its receipt.

As soon as the loopholes pointed out are taken into account, the adjusted invoice shall be sent back to the Road Fund with a copy to MINMAP in case the amount has changed.

VI- THE VARIOUS TYPES OF PAYMENT

Irrespective of windows, payments can be made on accrual basis. This may include:

- start-up advance;
- provisional, final, or general and definitive invoice;
- project documentary package for works under direct labour;
- penalties or default interest;
- full or partial release of guarantee;
- complete or partial mobilisation of bond;
- pledge, protective attachment or notice to third holder.

These payments are necessarily made by transfer order and can take place either internationally or locally depending on the provisions of the contract being paid.

Exceptionally, any invoice may be partially paid by the Road Fund.

VII- PAYMENTS UNDER “MAINTENANCE” WINDOW

VII.1 What are the taxes related to payments under “Maintenance” Window?

Only natural or legal persons who are up to date with their tax liabilities may benefit from transactions financed by resources allocated to the Road Fund. Compliance with tax liabilities is proven by an attestation of non-indebtedness issued by tax authorities. This document should be enclosed to any invoice submitted for payment to the Road Fund. Therefore, the certificate of non-indebtedness is issued free of charge online on the website of tax authorities as a result of taxes they have paid.

VII.2 Who authorises the Road Fund to withhold taxes at source?

The resources of the Road Fund enshrined in the Finance Law are voted inclusive of all taxes. This entails that all taxes due on operations that lead to the use of these appropriations are taken into account in the said resources.

In addition, the Road Fund is on the list of public institutions entitled to withhold taxes at source (VAT, AIT, SIT). This list is updated at the beginning of each fiscal year by the Directorate General of Taxation.

Consequently, all contracts financed by the Road Fund budget are subject to withholdings at source.

- a) Amounts withheld at source for AIT, ACT and SIT shall be declared and deposited latest by the 15th of the month following payments by the Road Fund;

- b) the Road Fund issues a withholding certificate to the service provider whose account has been subject to withholding, latest 15 days after the declaration has been submitted.

VII.3 What are the payment time limits at the “Maintenance” Window?

Here, the time limit for the payment of bills or invoices to service providers depends on the availability of resources, subject to the conditions of prior services.

VII.4 Who is entitled to issue the Certificate of Irrevocable Transfer (CIT)?

A Certificate of Irrevocable Transfer (CIT) may be required by a bank or financial institution from the contractor, before issuing the contract bonds or for any other purposes. The Project Owner at the request of the contractor issues it.

VII.5 What are the terms and conditions of payment at the “Maintenance” Window?

VII.5.1 Cases of a start-up advance bill

- The payment of a start-up advance must be provided for in the relevant contract;
- the start-up advance must not exceed 20% of the total value of the contract for works or intellectual services;
- In the event of multi-annual contracts, this advance payment applies to each of the phases concerned;
- payment is made net of taxes, as VAT is withheld at source by the Road Fund;
- this advance must be 100% guaranteed by a bank under Cameroon law, a first class banking institution approved by the Minister in charge of Finance, in accordance with the regulation in force;
- the start-up advance guarantee, duly drawn up in accordance with the standard template in the tender documents, must be sent to the Road Fund least two weeks before the start-up advance bill is submitted;
- the payment of the start-up advance is made only after the authenticity of the guarantee has been confirmed by the bank or issuing body. Any fake guarantee shall be rejected and the code of the service provider who submitted it shall be sent to MINMAP and PCRA for enforcement actions.

VII.5.2 Cases of a bill, provisional invoice, final invoice or general and definitive invoice

The payment of a bill, provisional invoice, final invoice or general and definitive invoice to the Road Fund must follow four major steps:

- the invoice must be deemed “passed for payment” by the technical services of the Road Fund;
- the cumulative value of invoices must not exceed the value of the contract;

- the bank account mentioned for payment on the invoice must be the same as the one on the contract or its amendment, if applicable;
- payment is made in accordance with tax liabilities of the Finance Law in force at the time of payment.

VII.5.3 Cases of a project documentary package for services provided under direct labour

- (a) After the approval of the project documentary package by the Road Fund Administrator, resources are disbursed and transferred net of taxes evaluated in the cost estimates (VAT, AIT, SIT, Personal Income Tax (PIT), National Employment Fund (NEF), Crédit Foncier du Cameroun (CFC), Television Licence Fee (TLF), Local Development Tax (LDT), Non-commercial Income Tax (NCIT), withholding tax on rent) to a bank account domiciled in Cameroon entitled “direct labour account” and opened in a commercial bank in favour of the authorising officer concerned. As taxes are withheld at source, once resources are made available by the Road Fund, payments of bills using the fund made available are no longer subject to further deduction of taxes.
- (b) The conditions for managing each account are stated in a procedure manual, agreed upon by the authorising officer and the Road Fund;
- (c) Payments for works under direct labour must be justified to the Road Fund by the original bills of works and expenditure submitted by the Authorising Officer, enclosing:
 - detailed quantitative survey of works carried out, approved by the Authorising Officer’s control services, similar to the conditions of control of works carried out by the private sector;
 - signed original supporting documents for expenditure incurred in carrying out the works;
 - a document certifying the completion of works signed by the Authorising Officer.
- (d) These documents (bills of works and expenses) must be forwarded to the Road Fund **against an acknowledgement receipt** within a maximum period of 7 days after the completion of works.

VII.5.4. Cases of penalties and default interest

1- Penalties

- a) Penalties are assessed quarterly for each Window, in a consultation framework involving the Project Owners, the Road Fund and the Public Contract Regulation Agency;
- b) The amounts decided as penalties are paid into the earmarked account, to regulate public contracts within the Public Treasury and managed under the authority of the Public Contracts Regulation Agency.

2- Default interests

- a) Claims for default interests should be submitted by service providers to the Project Owner;
- b) Once approved, the Project Owner must send a payment decision and a corresponding commitment voucher to the Treasury, indicating the amount of default interests to be paid;

- c) Payment is made by the Public Treasury to the account of the service providers concerned.

VII.5.5 Cases of full or partial release of guarantee

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

The Road Fund administers three types of guarantee:

- (a) the start-up advance guarantee;
- (b) the retention bond;
- (c) the performance security or bond.

2- What are the ways of putting up bonds?

Bonds can be put up:

- via certified cheque payable to the Road Fund;
- via letter issued by commercial banks duly authorised in Cameroon. The content and form of such bonds are prescribed in the existing models found in “standard” tender documents.

3- What are the conditions for the Road Fund to receive bonds?

- (a) Start-up advance bond: it must be submitted to the Road Fund upon contract registration, latest before the start-up advance bill is submitted. The full amount of the start-up advance must be refunded latest when the basic cost of works carried out reaches 80% of the contract value;
- (b) performance bond or security: it must be put up within 20 calendar days following contract notification and in any case, before the first payment of the invoice. Depending on the terms of the contract, the rate varies between 2% and 5% of the initial contract amount, increased, if necessary, by amendments amount;
- (c) retention bond: it may be done optionally, either through a letter before the 1st payment of the invoice or, according to the contractual provisions, with 10% abatement of each invoice amount, to guarantee the contractor’s proper compliance with its obligations.

4- What are the conditions for refunding guarantees?

Bank guarantees shall be refunded to the parties concerned against an acknowledgement receipt according to the following procedure:

Cases of a start-up advance guarantee

- (i) a request for full or partial release of guarantee must be submitted to the Project Owner;
- (ii) the Project Owner must sign the full or partial release decision for the contractor;
- (iii) Based on this decision, the Road Fund shall refund the guarantee to the provider in the form it was put up.

Cases of performance security and retention bond

- i) a request for full or partial release must be submitted to the Project Owner;
- ii) the Project Owner must sign the full or partial release decision for the contractor;
- iii) Based on this decision, the Road Fund shall refund the guarantee to the provider in the form it was put up.

In any case, in accordance with the provisions of Article 141 (2) of the Public Contracts Code, the Road Fund shall be bound to refund the bonds or release the retention bond at mere request by the service provider, upon expiry of the period of thirty (30) calendar days, following the performance of duties that prompted the guarantee.

Recommendation: *As concerns start-up advance guarantees, the fact that the service provider can obtain partial releases as works move on help honour its commitments and reduce risks with banks.*

VII.5.6. Cases of a full or partial mobilisation of bond

- it is carried out upon express request of the Project Owner notified in writing to the Road Fund;
- a letter drafted by the Road Fund and signed by the Project Owner and the Road Fund Administrator shall be sent to the bank that issued the bond;
- the bond thus mobilised is transferred by the issuing bank to the dedicated account registered with the Road Fund.

The mobilisation of cash follows the same procedure as above. However, the transfer is made from the “bonds and retention bond” account to the dedicated account registered at the Road Fund.

VII.5.7 Cases of a pledge, attachment on bank accounts, protective attachment, or notice to third holder.

Any payment for a contract financed by the Road Fund shall be made by bank transfer to the account of the holder indicated on the contract and may only be changed through amendments, except in the event of pledge (which is a notarial Act) or protective attachment issued in accordance with the regulations in force (OHADA Uniform Act, General Tax Code, etc.).

(i) Pledge

- a. Secured creditor(s) shall notify in writing, or submit a certified true copy of the original Act of Pledge to the Project Owner and the Road Fund;
- b. Upon notification or reception, unless unable to pay, the Road Fund shall pay directly to the secured creditor the amount of the claim or the one that was pledged;

- c. the release of notifications or notification of pledge shall be submitted to the Road Fund by the secured creditor(s) through any written means. It shall take effect on the second working day, following receipt by the Road Fund of the document it was notified of.

(ii) Attachments (protective or on bank accounts)

- a. Concerning attachments (protective or on bank account) under OHADA law, the payment of invoices is subject to the provisions of Articles 77 to 83, then 164 to 168 of the OHADA Uniform Act to organise simplified recovery procedures and enforcement measures.
- b. These articles specify the *modus operandi* of protective attachments of claims, as well as the conditions for payment by the garnishee.

(iii) Notice to Third Holder (NTH)

- a) The NTH, governed by article L71 of Cameroon tax procedures manual, is a procedure similar to seizure which allows the Public Treasury to immediately seize all or part of the sums it is due by virtue of taxes, penalties and additional costs, guaranteed by the Treasury;
- b) In case taxes have not been paid, the tax collector may issue a Notice to Third Holder for invoices undergoing payment by the Road Fund;
- c) the tax collector shall notify both the Road Fund and the service provider concerned of the NTH;
- d) Upon reception of the NTH, the Road Fund shall inform the tax collector whether the balance of invoices allows for its full or partial payment;
- e) unless released by the tax collector, payments related to the seized invoices shall be deposited at the Treasury.

VIII- PAYMENTS UNDER “INVESTMENT” WINDOW

Generally speaking, resources meant for the “Investment” window are derived both from the public investment budget (PIP) and donors’ funding (C2D, AFD agreements etc.).

VIII.1 What are the taxes related to payment under “Investment” Window?

- a) Amounts to be paid by the Road Fund shall be exclusive of taxes;
- b) the amount transferred to the service provider account shall be exclusive of taxes minus the AIT or ACT and SIT, if applicable;
- c) amounts serving as VAT, AIT/ ACT and SIT shall be directly withheld by the Paymaster-General’s Office of the Treasury when settling the commitment voucher;
- d) The Road Fund must be issued revenue slip by the Paymaster-General’s Office of the Treasury for AIT, ACT and SIT withheld at source as part of settlement of the commitment voucher issued by the Authorising Officers;

- e) the certificate of tax withholding at sources is issued to the service provider by the Road Fund, latest 30 days after payment has been made by the Paymaster-General's Office of the Treasury.

Note: Special agreements may provide for other terms and tax systems to be applied within their operations.

VIII.2. What are the conditions for payment by the Road Fund under the “Investment” Window?

VIII.2.1 Case of a start-up advance payment

The procedure for the Road Fund to pay a contract start-up advance under “Investment” Window is similar to the one that implies the “Maintenance” Window.

Nonetheless, resources from PIB must be subject to a prior (i) disbursement decision, (ii) a specific agreement between the Authorising Officer and the Road Fund, and (iii) a commitment voucher initiated by the Contracting Authority.

VIII.2.2 Case of payment of bills, provisional, final, general and definitive invoices under “Investment” Window

The Road Fund shall issue transfer orders which must be deposited at the Paymaster-General's Office of the Treasury or in specialised pay offices found with the authorising officers for it to be settled.

a. Cases whereby there is sufficient funding

The procedure for the Road Fund to pay provisional, final, general and definitive invoices under “Investment” Window is similar to the one that implies to “Maintenance” Window.

b. Cases whereby there is insufficient funding

When an invoice is in a deficit financing situation,

- (i) a partial payment, which is up to the amount of financing remainder, is made;
- (ii) the Road Fund shall send an information letter to the Authorising Officer with a copy to the service provider in order to improve on the financing deficit;
- (iii) payment of the invoice concerned shall be delayed, pending confirmation of the budget extension by the Authorising Officer;
- (iv) Once the extension is approved, the invoice must immediately be processed by the Road Fund for the balance to be paid.

IX- ROAD FUND CONTACTS

The information service can be resorted to in the event of complaints or requests for information on the status of invoice processing. This can be done through the following full address:

E-mail address: contact@fondsroutiercameroun.com

Telephone: 00237 222 22 47 52/222 22 09 27 / FAX: 00 237 222 22 47 89

Site internet: <http://www.fondsroutiercameroun.org> / <http://www.fondsroutier.cm>

APPENDIXES

REGULATORY FRAMEWORKS

1.	Law No. 96/07 of 8 April 1996 to protect the national road assets;
2.	Law No.98/011 of 14 July 1998 to amend and supplement certain provisions of Law No. 96/07 of 08 April 1996 to protect the national road assets;
3.	Law No. 2004/018 of 22 July to lay down rules applicable to Councils;
4.	Law No. 2004/019 of 22 July 2004 to lay down the rules applicable to Regions;
5	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 the national road assets;
6.	Law No. 2018/011 of 11 July 2018 to lay down the Code of Transparency and Good Governance in public finance management in Cameroon;
7.	Law No. 2018/012 of 11 July 2018 on the Fiscal System of the State and other Public Entities;
8.	Decree No.2005/239 of 24 June 2005 to lay down the organisation and conditions for the functioning of the Road Fund;
9.	Decree No.2012/173 of 29 March 2012 to amend and supplement certain provisions of Decree No 2005/239 of 24 June 2005 to lay down the organisation and conditions for the functioning of the Road Fund;
10.	Decree No. 2014/0611 of 24 March 2014 to lay down the conditions for the use and implementation of Labour Intensive Method;
11.	Decree No. 2014/3863 of 21 November 2014 to organise technical project management in the execution of infrastructure projects;
12.	Decree No.2017/144 of 20 April 2017 on road nomenclature;
13.	DecreeNo.2017/145 of 20 April 2017 on the numbering and inventory of national roads;
14.	Decree No. 2018/366 of 20 June 2018 on the Public Contracts Code and other related instruments;
15.	Decree No. 2003/651/PM of 16 April 2003 to lay down the rules for the implementation of public contracts tax and customs system;
16.	Decree No.2014/0004/PM of 16 January 2014 to lay down the terms and conditions for financing works under direct labour;
17.	Decree No. 2016/0886/PM of 25 April 2016 to set out the general framework for the execution of infrastructure projects under direct labour;

18.	DecreeNo.2017/8389 of 5 September 2017 on the numbering and inventory of national roads;
19.	Decree No 2018/4992/PM of 21 January 2018 to set the rules governing the process of maturation of public investment projects;
20.	Circular No.002/CAB/PM of 31 January 2011 on the improvement of the performance of the public contract system;
21.	Circular No. 001/CAB/PM of 19 June 2012 on the award and control of public contracts.

FORMAT OF RIB

The Bank Account Identification Document (RIB) of the domiciled bank account included in the contract signed by the contractor must have 23 digits as follows:

- (Bank code (5 digits)/Window code (5 digits)/Account number (11 digits)/RIB key (2 digits)) when the account is domiciled in Cameroon;
- For accounts domiciled abroad, the following code (IBAN) must be supplemented by the bank's international code (BIC).

LIST OF FORMS

- Model of Bill of Quantities;
- Model of the Unit Price Schedule
- Technical specifications for road mending works;
- Guide for drafting requests for intervention on certain roads, engineering and drainage structures;

MODEL OF INVOICE

REPUBLIQUE DU CAMEROON					REPUBLIC OF CAMEROON											
Paix - Travail - Patrie					Peace - Work - Fatherland											
MINISTERE DES TRAVAUX PUBLICS					MINISTRY OF PUBLIC WORKS											
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Notifié le		OS de démarrage N°			E-mail.....											
Enregistré le		Signé, le			Banque :											
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						Marché	Projet d'exécution	Cumul précédent	Du mois			Cumul du mois	Marché	Projet d'exécution	Cumul précédent	Du mois
	SERIE 000 : INSTALLATIONS															
TM001	Installation de chantier	Ft														
TM002	Amenée et Repli du matériel	Ft														
	Total série 000 (Installations)															
	SERIE 100 : NETTOYAGE ET TERRASSEMENTS															
TM101	Débroussaillage	m²														
TM102a	Déforestation	m²														
TM102b	Coupe des bambous de Chine	U														
	SERIE 200 : CHAUSSEE															
TM201	Excavation pour purge	m³														
TM213b	Imprégnation sablée	m²														
TM214	Enduits superficiels															
TM214a	Enduit superficiel monocouche	m²														
TM214b	Enduit superficiel bicouche	m²														
TM214c	Enduit superficiel tricouche	m²														
TM215	Couche d'accrochage	m²														
TM216	Béton bitumineux	T														
	TOTAL SERIE 200 : CHAUSSEE															
A- Total général Hors taxes(-TVA - A/R)																
B- Remise + actualisation Hors taxes(-TVA - A/R)																
C- Total général après remise Hors taxes(-TVA - A/R)																

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MODEL OF ATTACHMENT



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