

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



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



ANNUAL REPORT 2021

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

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YAOUNDE-NSIMALEN HIGHWAY

**YAOUBA ABDOULAYE**

Chairman of the Management Committee
of the Road Fund

The year 2021 has been a fruitful one for the Road Fund, taking into account the continuation of the decentralisation process on the one hand and the resilient response to the Covid-19 pandemic on the other. The rate of commitments under the 2021 programme was 93% as at 31 December 2021, compared to 91% recorded in 2020, giving an increase of 2 points. The commitment rate for contracts awarded specifically by Regional and Local Authorities during the 2021 financial year was about 93%. This performance has been stabilised in recent years and is now on an increase. The increase mainly results from the synergy of actions between the Road Fund and authorising officers; the support of Regional and Local Authorities and the increasing mastery of the public contract process by all links involved in the procurement chain.

Payments made to councils amounted to 13.642 billion CFAF in 2021, compared with 11.567 billion

CFAF in 2020, while the volume of outstanding invoices dropped significantly from 5.7 billion CFAF as at 31 December 2020 to 1.5 billion as at 31 December 2021. These indicators speak volume about efforts made by the Road Fund in 2021 to improve Cameroon's road network. However, it should be noted that the 2021 road maintenance campaign did not go hitch free as insecurity, the most prominent of the difficulties faced, had a toll on the Road Fund projects in the North-West and South-West regions.

Nonetheless, the Road Fund forged ahead with its capacity building activities, laying emphasis on lord mayors in several regions. The progress made in the decentralisation process during the year 2021, notably the putting in place of regional councils, will enable the institution to intensify its support and, above all, make its actions more visible. In this light, the Road Fund has also optimised its capacity to assess projects, notably through field missions carried out by members of the Management Committee.

Notwithstanding the achievements made so far, there are several challenges to be met, both at institutional and operational levels. As regards the year 2022, the Fund plans to carry out several actions, with the support of the other stakeholders involved in the chain of its activities. These include: (i) increasing and sustaining resources allocated to road maintenance, (ii) supporting regional and local executives in the performance of their duties as project owners for council and regional roads respectively, (iii) reinforcing procedures for securing the approval of contracts, processing and paying invoices, and (iv) contributing to the implementation of the matrix of reforms transmitted to the World Bank, for the improvement of the road maintenance system in Cameroon.

This annual report reviews the activities carried out in 2021 by the Road Fund, namely: financing of road maintenance (mobilisation of resources, support for the programming of authorising officers and approval of contracts) and payment contractors' services (processing and payment of invoices). It also provides an insight into the Road Fund as well as the challenges and prospects for upcoming years.

LIST OF ABBREVIATIONS & ACRONYMS

ARMFA:	African Road Maintenance Fund Association
PCRA:	Public Contracts Regulatory Agency
TAFAC:	Technical Accounting and Financial Auditing
BEAC:	Bank of Central African States
TCF:	Technical Consulting Firms
BPW:	Building and Public Works
BVMAC:	Central African Stock Exchange
C2D:	Debt Relief and Development Agreement
SAG:	Start-up Advance Guarantee
AFCON:	African Cup of Nations
EA:	Earmarked Account
PB:	Performance Bond
CCAP:	Special Administrative Terms and Conditions
BFDC:	Budgetary and Financial Disciplinary Council
CEMAC:	Central African Economic and Monetary Community
CFA:	African Financial Community
SFC:	Specialised Financial Control
GTC:	General Tax Code
MACO:	Management Committee
REBO:	Retention Bond
MCCOP:	Monitoring Committee for Computer Operation Programmes
RLAs:	Regional and Local Authorities
DUC:	Douala Urban Council
YUC:	Yaounde Urban Council
GESP:	Growth and Employment Strategy Paper
DSX:	Douala Stock Exchange
STC:	Studies and Technical Controls
PNM:	Priority Network Maintenance
RRM:	Rural Roads Maintenance
URM:	Urban Road Network Maintenance
RMF:	Road Maintenance Fund
RFO:	Road Fund Operation
IMF:	International Monetary Fund

RF:	Road Fund
HIMO:	Labour-Intensive Method
MDRI:	Multilateral Debt Relief Initiative
Kfw:	KreditAnstalt Für Wiederaufbau
MINFI:	Ministry of Finance
MINHDU:	Ministry of Housing and Urban Development
MINT:	Ministry of Transport
MINTP:	Ministry of Public Works
MoU:	Memorandum of Understanding
ICT:	Information and Communications Technology
RMP:	Road Master Plan
PPRD:	Presidential plan for the Reconstruction and Development of the North West and South West Regions
PERFED:	Road Maintenance Programme of the European Development Fund
PGT:	Central Treasury Pay Office
PLANUT:	Three-Year Emergency Plan for the Acceleration of Economic Growth
SMEs:	Small and Medium-sized Enterprises
UNDP:	United Nations Development Programme
PPP:	Public-Private Partnership
RAP:	Road Assets Protection
HIPC:	Heavily Indebted Poor Country
SDP:	Strategic Development Plan
RS:	Road Safety
RRSP:	Road Revenue Securing Programme
NR:	National Road
RUC:	Road User Charges
SCDP:	Cameroon Petroleum Depot Company
IMS:	Integrated Management System
SONARA:	National Oil Refinery
STADE-C2D:	Technical Support Secretariat Dedicated to the Execution of the C2D
AT:	Axle Tax
STPP:	Special Tax on Petroleum Products
UATP:	African Association of Public Transport

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STATEMENT BY THE ADMINISTRATOR



Aubin ESSAIE MOUSSA
Administrator of the Road Fund

During the year 2021, the Road Fund continued with its duties as provided for by its statutory missions. These duties can be broken down into four main components, namely increasing resources, optimising the use of mobilised resources, governance, challenges and prospects.

With regard to the increase in resources allocated to road maintenance, some activities planned during the period under review were not implemented due to some cyclical challenges. Despite this, the Road Fund continued its call for more funding, by actively taking part in highest level consultations, within the framework of the review of draft instruments organising the road maintenance system in Cameroon. When the Road Fund's concerns are taken into consideration in these instruments, the financing capacity for road maintenance will significantly improve.

Concerning the optimised use of mobilised resources, activities relating to the support to authorising officers in the preparation of road maintenance programmes and the monitoring of their execution were also conducted; the same goes with the capacity building of municipal councillors on the procedures applied by the Road Fund. These activities were carried satisfactorily. Indeed, with regard specifically to councils, the commitment rate of contracts has increased significantly, from 81% in 2020 to 93% in 2021. Payments have increased as well, moving from 11.567 billion CFAF in 2020 to 13.642 billion CFAF in 2021. These indicators show that the automatic debit mechanism of the Treasury's single account is beneficial to the Road Fund account opened with the Bank of Central African States (BEAC).

As concerns governance and the improvement of working conditions, the Road Fund's Administration has carried out numerous actions with a view to improving the management of public procurement, information, human and material resources, public marketing and communication. Over the year 2021, the Road Fund equally laid emphasis on human resources which is the backbone of production and an essential tool for achieving its set out performance objectives. In this vein, several capacity building workshops were organised in various fields, namely project management, contract award procedures, trade union actions, business English and collaborative work tools. In addition, the process of outsourcing the insurances guaranteed to staff under staff regulations has been completed.

In terms of challenges and prospects, the Fund intends to carry out several actions, with the support of other stakeholders involved in the chain of its activities. These include (i) increasing and sustaining resources allocated to road maintenance, (ii) supporting regional and local executives in the performance of their duties as project owners for council and regional roads respectively, (iii) reinforcing procedures for securing the approval of contracts, processing and paying invoices



1

GENERAL BACKGROUND



A- INTERNATIONAL AND NATIONAL CONTEXT

After the recession recorded in 2020 (-3.1%) due to the COVID-19 pandemic, the world has been experiencing economic growth, estimated at 5.9% in 2021 according to the IMF (World Economic Outlook, October 2021). This economic recovery results from: (i) additional fiscal stimulus measures taken by many countries; (ii) improvement of health indicators, owing to vaccination campaigns carried out, especially in developed countries; and (iii) the adjustment of economic activities to match restricted movement of workers. In developed countries, the growth rate is estimated at 5.2% compared to -4.5% in 2020. Growth in Sub-Saharan Africa was projected at about 3.7% in 2021, after a slowdown of 1.7% in 2020. This growth would be supported by stronger external demand from developed countries. However, poor vaccination coverage is one of the main factors affecting the region's recovery. In the CEMAC zone, the Bank of Central African States expected the economy to grow by 1.6% in 2021 after the 1.7% drop recorded in 2020. In general, Cameroon is improving in the management of budgetary, fiscal and debt policies, but needs to redouble its efforts in the areas of

governance, business climate and quality of public expenditure.

At the national level, the political context is marked by the will of public authorities to pursue the implementation of decentralisation. Indeed, Decree No. 2021/742 of 28 December 2021 to lay down the standard organisation of Regional Administration, sets out the positions to be filled in the Regional Administration entities. These positions are placed under the President of the Regional Council and the Secretary-General of the region.

At the economic level, the execution of the State budget for the financial year 2021 is marked, among other things, by: (i) the adoption of a rectifying finance law, through ordinance No. 2021/003 of 07 June 2021, aimed at taking into account the effects of the rise in world oil prices; (ii) the conclusion with the IMF of a new three-year economic and financial programme 2021-2024, supported by the Extended Credit Facility and the Extended Fund Facility. Taking into account these various factors, the State budget has

been increased to 5,435.2 CFAF billion (general budget and earmarked account (EA) for the 2021 financial year as against 4,865.2 billion CFAF initially adopted by both houses of parliament, giving an increase of 615.2 billion CFAF.

At the socio-cultural level, the government's priorities for developing human capital and improving the well-being of the population include: (i) giving access to education to everyone and strengthening vocational training; (ii) improving people's health; (iii) promoting youth and employment; (iv) developing social housing; (v) providing social protection to vulnerable people; and (vi) promoting gender and women empowering.

As concerns energy, during the financial year 2021, Cameroon continued to exercise its technical know-how in the construction and priming of several hydroelectric dams (Lom Pangar, Nachtigal, Mekin, Memve'ele). Once these dams go operational, they will significantly reduce the energy deficit which prevents Cameroon from fully developing its industrial fabric and creating added value.

With regard to the environment, related tax and customs measures taken by the government in 2019 have been consolidated during the financial year 2021. To this end, a 0.5% special excise duty, taxable at base, is applied and levied on some goods imported into Cameroon. These resources will help support Regional and Local Authorities (RLAs) in the collection and treatment of waste. Revenues from the excise duty will be shared to all the three hundred and seventy-four (374) councils found in Cameroon according to terms set forth in a regulatory instrument.

At the legal level, Cameroon has adopted additional legal and regulatory instruments aimed at transferring some of the powers from the State to regions. These include Decrees No. 2021/744, 2021/745, 2021/746 and 2021/747 signed by the Head of State in December 2021, to lay down conditions governing the exercise of some powers devolved by the State upon regions in the areas of (i) urban planning and housing, (ii) the organisation and management of inter-urban public transport, (iii) tourism and leisure, and (iv) protection of the environment.

As regards the financial year 2022, the macroe-



Purging works



Weighing of a truck at a weighing station

conomic prospects are subjected to uncertainties inherent in the Covid-19 pandemic trend, and the expected impact of the government's economic stimulus measures. On the other hand, the macroeconomic forecasts show that uncertainties are still looming with respect to economic recovery, as in 2021, particularly in the health domain,

and will, however, improve over time, owing to the current vaccination campaigns. As such, growth is projected at 4.2% in 2022 and 4.6% on average over the 2022-2024 period. Growth would therefore still be supported by domestic demand, particularly investment.

B- SOME MAJOR EVENTS

From 6 to 17 March: a delegation from the Road Fund carried out a benchmarking mission to the Road Maintenance Fund of Namibia;

On 29 May 2021: Ms Noukam Claire was placed on retirement from her position as Executive Secretary in the Administration and Finance Division and in the Operations Control Division;

From 7 to 14 June 2021: a delegation from the Road Fund took part in the ARMFA Executive Board meeting in Tanzania;

On 30 September 2021: an interim Road Fund Administrator was designated by the Management Committee;

On 6 October 2021: Mr NDODE Cletus, who was the driver of the Chairperson of the Management Committee, was placed on retirement;

On 27 October 2021: the election of staff representatives for colleges 1 and 2 was held;

On 31 December 2021: the presidents of the East and Far North Regions participated in Ebolowa in the programming workshop for authorising officers.



A meeting of the Management Committee

C- LEGAL AND REGULATORY FRAMEWORK

In a bid to promote sustainable economic growth through road financing policies, in 1996, the Government created a special public administrative establishment referred to as the Road Fund by law No. 96/07 of 08 April 1996 on the protection of road assets. This institution is placed under the financial supervision of the Ministry in charge of finance and the technical supervision of the Ministry in charge of roads. Its legal framework consists of several instruments that define its functioning and organisation. These include:

- Law No.96/07 of 08 April 1996 on the protection of road assets;
- Law No.98/011 of 14 July 1998 to amend and supplement certain provisions of Law No. 96/07 of 08 April 1996 on the protection of road assets;
- Law No. 2004/021 of 22 July 2004 to amend and supplement certain provisions of Law No. 96/07 of 08 April 1996 on the protection of road assets;
- Law No. 2017/010 of 12 July 2017 on the General Statute of Public Establishments;
- Law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other Public Entities;
- Decree No.2005/239 of 24 June 2005 to lay down the organisation and functioning of the Road Fund;
- Decree No.2012/173 of 29 March 2012 to amend and supplement certain provisions of Decree No. 2015/239 of 24 June 2005 relating to the creation, organisation and functioning of the Road Fund;
- Decree No. 2005/696 of 27 August 2013 to amend the allocation of the Road Fund resources.
- Decree No.2017/144 of 20 April 2017 on road nomenclature;

- Decree No. 2019/320 of 19 June 2019 to specify the terms and conditions for the implementation of some provisions of Laws No. 2017/010 and No. 2017/011 of 12 July 2017 on the General Status of Public establishments and public enterprises;

It should be noted that these legal and regulatory instruments governing the road maintenance sector have significantly improved this sector of activity in general and the Road Fund in particular, both at the institutional and functional levels.

At the institutional level:

- From 1999 to 2004, the Road Fund mission solely consisted in financing and paying for road maintenance services. Law No. 2004/021 of 22 July 2004 to amend and supplement certain provisions of Law No. 96/07 of 08 April 1996 on the protection of road assets extends these missions to road rehabilitation and development. This law distinguishes between routine maintenance on the one hand and road development and rehabilitation on the other.
- In the same light, Decree No. 2012/173 of 29 March 2012 amended and supplemented certain provisions of Decree No. 2015/239 of 24 June 2005 relating to the organisation and functioning of the Road Fund. Thereafter, the Road Fund experienced a number of readjustments, including: (i) the establishment of two supervisory authorities, a financial and a technical one, (ii) the increase in the number of members of the deliberative body following the appointment of a representative of Regional and Local Authorities, (iii) the increase in the number of staff, from 20 to 25, (iv) the increase in the financing falling under maintenance Window to the benefit of Regional and Local Authorities, and (v) the putting in place of an in-house bookkeeping and management control.

In functional terms:

- in compliance with the provisions of Article 26 (new) paragraph 1 of Decree 2012/173 of 29 March 2012 relating to the organisation and functioning of the Road Fund, the allocation of its resources is modified by Decree No. 2013/696 of 27 August 2013. This amendment has changed the maintenance Window as follows:
 - regarding maintenance contracts for the priority network: from 65% to 58% of the Road Fund's annual budget, a reduction of 7% in resources allocated for these works;

- concerning maintenance works on priority urban road network: from 10 to 12%, an increase of 2% for such works;
- as concerns maintenance works and equipment on priority rural roads: from 12 to 13.5%, an increase of 1.5% of the budget;
- with reference to road or geotechnical studies and works supervision: from 7 to 6%, a decrease of 1% in resources;
- with respect to road safety: from 1.5 to 4%, a decrease of 3.5% in resources;
- concerning routine maintenance of fixed and mobile facilities necessary for the protection of public roads: 1 to 3%, a decrease of 2%;
- regarding the Road Fund's operating and capital expenditure: from 2.5% to 2.7%, an increase of 0.2%;
- as concerns the services of technical, financial and accounting audit firms: from 1 to 0.8%, a decrease of 0.2%.
- The legal framework for financing road maintenance projects under the responsibility of the Road Fund has changed a great deal since the entry into force of laws No. 2007/006 of 26 December 2007 and No. 2018/012 of 12 July 2018 on the fiscal regime of the State and public entities. Indeed, the singleness of the State's coffer is enshrined in these instruments and is materialised by the creation of an account at the treasury for any public entity managing public funds and the prohibition to save these resources in commercial banks. The Road Fund also complies with this measure, which aims at securing State revenues and ensuring effective control of public expenditure in administrations.
- Decree No. 2017/144 of 20 April 2017 on road nomenclature clearly sets out the different types of roads that make up the national network. The Road Fund takes centre stage in the management of resources allocated to the maintenance of council and regional roads falling under its maintenance window. The first regional elections held on 6 December 2020, furthered the decentralisation process.

Following these elections, heads of regional and local governments are henceforth Project Owners of works financed by the Road Fund. It is in this light that the Presidents of the East and Adama Regional Councils took part in the workshop to support the programming of authorising officers for the 2022 financial year held in Eboliwa in December 2021.



Asphalt concrete paving works

D- REMINDER OF MISSIONS AND RESOURCES

1- Missions

Law No. 2004/024 of 22 July 2004 to amend and supplement certain provisions of Law No. 96/07 of 8 April 1996 on the protection of road assets, clearly sets out the Road Fund missions. They include the financing of road maintenance, roads rehabilitation and development, urban and council roads maintenance, ensuring road safety and the services of technical, financial and accounting audit firms. These missions are carried out under two separate and independent windows: the "Maintenance" window and the "Investment" window. Regarding the Maintenance window, it aims at ensuring the financing and payment of services relating to:

- routine and periodic maintenance of the priority network, classified interurban and council road network as well as urban road network;
- ensuring road safety;
- protecting the national road assets.

Concerning the Investment window, its role is to ensure the financing and payment of the services provided for the roads development and rehabilitation.

2- Resources

In accordance with the provisions of Article 25 (new)-(1), of Decree No. 2012/173 of 29 March 2012 to amend and supplement Decree No. 2005/239 of 24 June 2005 to lay down the organisation and functioning of the Road Fund, the resources of this institution are derived as follows:

a) with respect to the "Maintenance" Window:

- road user charges (RUC);
- the road toll or, in the case of a toll concession, the concession fee;
- revenues from axle tax;
- revenues from transit tax;
- revenues from fines;
- budget allocations from ministries to the emergency line for emergency response;
- resources generated by the investment of any cash surpluses;

b) concerning the "Investment" Window:

- donations, gifts, subsidies and various aids provided by Cameroon's financial partners;
- budget allocations from ministries;
- all funding other than that above mentioned.

Decree No. 2012/173 of 29 March 2012 to amend and supplement certain provisions of Decree No. 2015/239 of 24 June 2005 relating to the creation, organisation and functioning of the Road Fund, specifies in Article 25 (new)-(2) the terms for mobilising resources.

The finance law of the Republic of Cameroon for the year 2021, specifies in its article thirty-sixth that the amount to be deducted from the TSSP for road user charges, axle tax, toll and weighing revenues that should be transferred to the Road Fund, is set at 50 billion CFAF.



Ongoing construction of a multiple box culvert

E- MANAGING BODIES

The Road Fund, which is a special public administrative establishment, was created by Article 22 of Law No. 2004/021 of 22 July 2004 as amended and supplemented by Law No. 96/07 of 08 April 1996 on the protection of national road assets, is a permanent mechanism for financing road maintenance, rehabilitation and development programmes. The Road Fund is administered by two bodies, namely the Management Committee and the Administrator.

1- MANAGEMENT COMMITTEE

This body handles all matters relating to the organisation and functioning of the Road Fund. Its missions are set out in article 13 of Decree No. 2005/239 of 24 June 2005. Decree No.2012/173

of 29 March 2012 to amend and supplement certain provisions of Decree No. 2015/239 of 24 June 2005 specifies the composition of the Management Committee and the term of office of its members.

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

representative of Regional and Local Authorities and five (5) representatives of road users. The full composition of the Management Committee is as follows:

Representatives of the State:

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

Representatives of road users:

- a representative of Cameroon Employers' Association;
- a representative of Cameroon industrialists Trade Union;
- a representative of Cameroon Freight Forwarders Trade Union;
- a representative of the Urban and Interurban Passenger Transport Trade Unions;
- a representative of Urban and Interurban Passenger Transport Trade Unions;

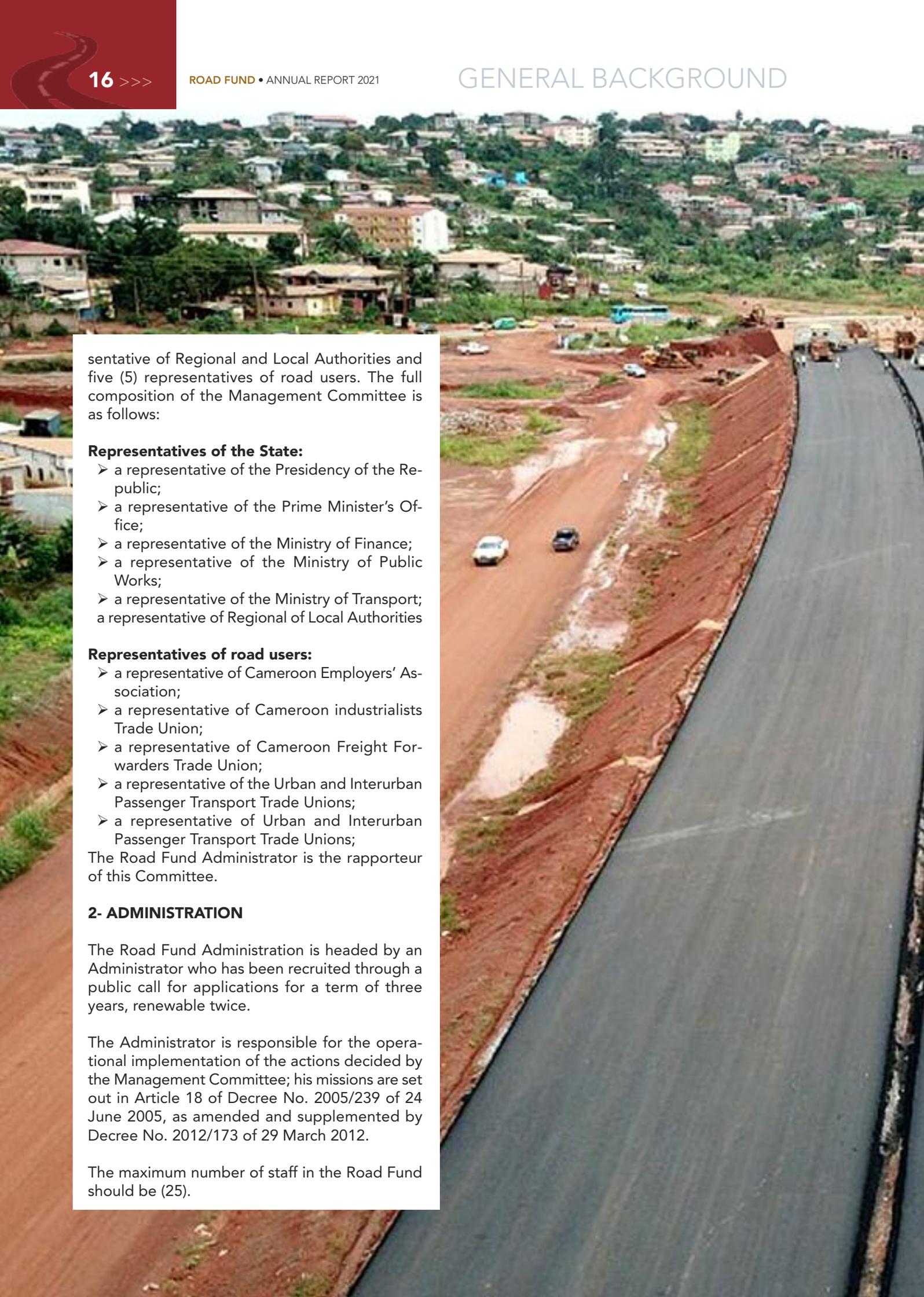
The Road Fund Administrator is the rapporteur of this Committee.

2- ADMINISTRATION

The Road Fund Administration is headed by an Administrator who has been recruited through a public call for applications for a term of three years, renewable twice.

The Administrator is responsible for the operational implementation of the actions decided by the Management Committee; his missions are set out in Article 18 of Decree No. 2005/239 of 24 June 2005, as amended and supplemented by Decree No. 2012/173 of 29 March 2012.

The maximum number of staff in the Road Fund should be (25).



These staff members are divided up among 3 divisions and the general administration:

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

3- STRONG ACTIONS TAKEN BY THE ROAD FUND IN 2021

In a bid to improve governance within the Road Fund, its Management took some strong actions. These include: (i) consolidating public finances, (ii) improving human resource management and (iii) improving road fund governance.

3.1. As regards the consolidation of public finances

During the 2021 financial year, the Road Fund's Management took strong measures, aimed at consolidating and promoting a sound management of the institution. In this light, the following major actions were carried out:

- **Recovery of duplicate payments made to some service providers**

After a careful examination of the internal control report for the financial year 2020, the Road Fund's Management identified several duplicate payments made over the 2018-2020 period to some service providers, amounting to 496 million CFAF. The service providers involved are the following:

No.	Service Providers	Number of the invoice	Amount in CFAF
1	EDGE SARL	Invoice No.1	106,101,639
2	AE VENTURE	Invoice No.1	54,244,026
3	BERED	Invoice No.1	9,804,450
4	SARTECH	Invoice No.1	8,433,160
5	SIFCAM	Invoice No.1	6,917,401
6	MASSO	Invoice No.5	63,583,345
7	CETP	Invoice No.3	54,717,493
8	SUPER CONFORT	Invoice No.4	51,877,939
9	MBU ETS	Invoice No.3	35,984,127
10	TOUS TRAVAUX	Invoice No.3	34,007,780
11	Atecba		58,035,428
12	MBUNYA AND SON	Invoice No.1	12,875,000
TOTAL			496,581,788

Funds recovery actions taken by the Road Fund consisted in either offsetting against subsequent invoices submitted by the incriminated service providers or by making them directly deposit overpayments to its accounts.

To date, out of twelve (12) service providers concerned, five (5) are still to fully refund the sums unduly collected; the balance due amounts to 110 million CFAF. This includes:

No.	Service Providers	Number of the invoice	Amount in CFAF
2	AE VENTURE	Invoice No.1	18,103,939
4	SARTECH	Invoice No.1	2,096,416
6	MASSO	Invoice No.5	63,583,345
11	Atecba	No invoice ?	14,035,428
12	MBUNYA AND SON	Invoice No.1	12,875,000
TOTAL			110,694,128

These cases were referred to the Special Criminal Court (SCC) for further proceedings.

• Recovery of the overpayment levied by the former Road Fund Administrator

The Management noted at the end of the former Road Fund Administrator's contract (October 2012 - September 2021) that the latter had been paid, without prior authorisation, various end-of-service allowances. In addition, following the scrutiny of a complaint filed by a local bank, it was observed that the former Road Fund Administrator had taken out an overdraft with this bank, backed by a certificate of irrevocable transfer. Based on this information, the Management decided to withhold the supplementary pension

cheque worth the amount involved, in order to replenish the Road Fund accounts.

• Recovery of funds withdrawn from the Road Fund account by the Central Treasury Pay Office without authorisation

The auditor's report for the financial year 2020 clearly shows that the Central Treasury Pay Office withdrew the sum of 19 billion CFAF from the Road Fund's account, without its authorisation. As a result of the actions taken by the Road Fund's Management before competent courts, in particular the Special Criminal Court (SCC), the Central Treasury Pay Office finally deposited the above-mentioned amount to the Road Fund accounts.

This close follow-up, which resulted in the reimbursement of the above-mentioned amount, earned the Acting Road Fund Administrator a congratulatory letter from the Management Committee.

Other fund recovery actions, carried out together with the Central Treasury Pay Office, are ongoing. These include payments made to RAZEL (1.6 billion CFAF), the Pay Office's suspense account (1.585 billion CFAF and CFAF 321 million CFAF).

• **Withholding of the supplementary pension cheque of the former Head of Operations Control Division**

Following the authentication process initiated by the Management Committee, the former Head of Operations Control Division was found guilty of forgery during his eighteen years of service with the Road Fund. As a precautionary measure, the Road Fund withheld his supplementary pension cheque. Furthermore, the case was referred to the judicial authorities and is pending before the courts.

• **Mobilisation of the guarantees of GALDIANO CONSTRUCTIONNES**

As Contract No.248/M/MINTP/CPM-TN/201, awarded by mutual agreement to the contractor referred to as GALDIANO CONSTRUCTIONNES for the pavement of the Mengong-Sangmelima road, was terminated by MINTP, the Road Fund wrote to the Minister of Public Works so that the start-up advance guarantee and the performance security amounting respectively to 9,184,918,342 CFAF and 2,296,229,586 CFAF, be mobilised. This letter was passed on by the Minister to the

Managing Director of Afriland First Bank. These guarantees are expected in the Public Treasury.

• **Mobilisation of the CAP3 to the benefit of Nkongsamba and Ngambe**

The investigations initiated by the Road Fund within the framework of the identification of the remaining funds of the Pilot Imprest Fund No.3 from the 9th European Development Fund (EDF), showed that an amount of 191 million CFAF was dormant at SCB-Cameroon. These resources were repatriated to the Road Fund and put at the disposal of MINTP for the financing of works in the Nkongsamba I Council (49 million CFAF) and in the Ngambe Council (142 million CFAF).

• **Disposal of obsolete, outdated and damaged goods**

The inventories of the Road Fund's fixed assets for the financial year 2020, revealed that a significant part of its fleet of IT equipment, furniture and rolling stock was old and obsolete. As a result, the cost of maintaining them was increasingly significant. With a view to modernising the Road Fund's production tools, this equipment has been disposed of. The disposal operation thus carried out enabled the Fund to collect revenues of about 22.5 million CFAF.

• **Clearance of the imprest accounts granted to MINTP**

The accounts certified by the Road Fund's auditor for the 2020 financial year showed that nearly 826 million CFAF granted to MINTP for the 2015-2020 financial years has still not been cleared. The Road Fund has referred to MINTP so that the supporting documents required by the regulations in force be made available, with a view to clearing the above-mentioned funds.

The Road Fund has also drawn MINTP's attention to the fact that any new release of funds, authorised by the Management Committee under the imprest accounts, is still subject to the clearance of previous imprest accounts.

3.2. Concerning human resources management

As part of the duplicate payments identified during the ex-post controls of accounts, the Road Fund took strict disciplinary actions against the staff involved. As such:

- the Accounting Assistant No. 2 has been suspended from his duties for a period of three months;
- the Accounting Assistant No. 1 has been dismissed;
- the Acting Operations Controller has been dismissed and;



- the Head of Administration and Finance Division has been dismissed as well.

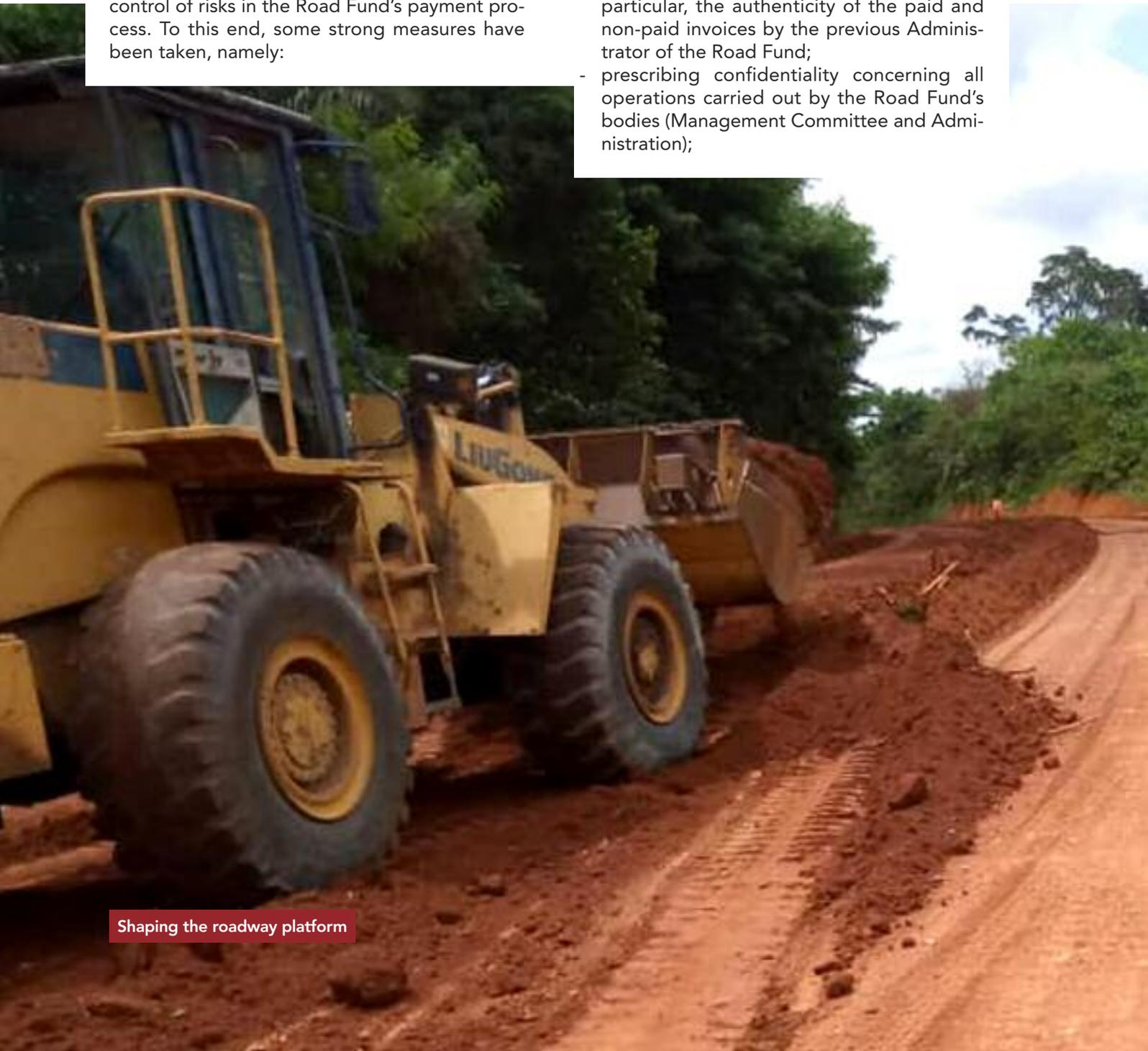
Within the framework of activities to consolidate the Road Fund's finances, the employment contracts of the Head of the Technical Expertise Division and that of the Audit Engineer have been suspended.

New staff members have been recruited to compensate for the vacant positions.

3.3. Concerning the Road Fund governance

In order to prevent the above-mentioned phenomenon from happening in the future, the Management Committee mandated an urgent update of the Road Fund's risk mapping and the strengthening of the internal control system for a better control of risks in the Road Fund's payment process. To this end, some strong measures have been taken, namely:

- putting in place a payment interface between the Road Fund payment application (TOMFR) and the BEAC payment application (GEN-DATA-FR), aimed at curbing the risk of duplicate payments;
- systematically authenticating all invoices submitted to the Road Fund before their payment;
- forwarding to the SCC all proven cases of fraud or attempted fraud;
- referring to MINMAP all cases of successful tenderers of public contracts convicted of unfriendly acts towards the Road Fund, with a view to their suspension from bidding public contracts for two years;
- prescribing an audit of payments for the 2012 -2021 period with a view to ensuring, in particular, the authenticity of the paid and non-paid invoices by the previous Administrator of the Road Fund;
- prescribing confidentiality concerning all operations carried out by the Road Fund's bodies (Management Committee and Administration);



- launching two studies aimed at updating the Road Fund's risk mapping as well as strengthening the internal control system;
- updating the Road Fund's administrative, accounting and financial procedures manual.
- redesigning the current organisation of the Road Fund's missions;
- planning of field visits by the Management Committee to ensure the effectiveness of some works in progress.

• **The impact of the actions taken by the Management on the performance of the Road Fund**

The actions taken by the Management of the Road Fund have had a positive impact on its performance. Indeed, the above-mentioned fund recovery actions have enabled the Road Fund to improve its budgetary balance on the one hand and to ensure the financing and payment of road maintenance works on the other.

In fact, the 19 billion CFAF recovered from the Central Treasury Pay Office helped ensure the Road Fund's previous commitments to finance road maintenance projects. The sums recovered from the remaining funds of the Pilot Imprest Fund No.3, which amounts to 191 million CFAF, contributed to the increase of the Road Fund's resources, and then to the financing of road maintenance works in some councils, such as Nkongsamba I and Ngambe.

In addition, the recovery of duplicate payments from some service providers, amounting to 386 million CFAF, helped ensure the payment of some invoices for works.

Finally, the strengthening of the internal control system, through (i) the development of a payment interface between the Road Fund's payment application (TOMFR) and BEAC's payment application (GENDATA FR), (ii) the systematic authentication of invoices and (iii) site visits to inspect works, has made it possible, in the very short term, to significantly reduce the risks associated with duplicate payments, the payment of fake invoices and the payment of works not actually carried out on the field.



F- MANAGEMENT BY THE ROAD FUND

1- Management tools

The Strategic Plan is developed in accordance with the requirements of Article 48 of Law No.17/010 of 12 July 2017 on the general statute of public establishments and by Law No.18/012 of 11 July 2018 on the fiscal regime of the State and public entities.

The year 2021 marks the mid-term implementation of the Road Fund's 2020-2022 strategy which cen-

tres around two (2) sub-programmes, namely Road Maintenance Financing" and "Governance".

The review of these sub-programmes carried out showed the following level of implementation:

• **ROAD MAINTENANCE FINANCING:**

In 2021, averagely 73% of the 1.107 billion allocated to this sub-programme was used for its execution and was broken down into actions as follows:

Actions	Objectives	Execution in 2021	Source of verification
Increase resources allocated to road maintenance	Increase resources for road maintenance to +30% by 2022	40%	Government performance project
Optimise the use of mobilised resources	<ul style="list-style-type: none"> Increase the payment rate for core programming from 10% to 90% by 2022. Increase commitment rate for core programming from 75% to 90% by 2022 	75%	Government performance project

The execution rate of the action which consisted in increasing the Road Fund's resources was low as the activity related to the survey on road user satisfaction was not carried out.

With regard to the optimisation of mobilised resources, the Road Fund has been working towards matching resources with road maintenance needs, while ensuring the effectiveness of works and the quality of the authorising officers' programmes to be funded. To achieve this objective, the institution, since 2020, has embarked on a new mode of capacity building for mayors, regarding the mastery of its funding procedures. It consists of awareness raising by division. This ap-

proach helped implement 75% of the action relating to the optimisation of the use of mobilised resources.

• GOVERNANCE

This sub-programme, which supports the Road Fund's activities, was globally implemented at 82%.

It is centred around 6 actions: human resources management, material resources management, information resources management, public procurement system management, strategic management, marketing and communication.

Actions	Objectives	Execution	Source of verification
Gouvernance	Improve the quality of service provided to the Road Fund's users by 2022.	82%	Government performance project

In 2020, this programme recorded 75% implementation rate, and in 2022, it rose to 82%.

This improvement came true, owing to the management of information resources, with the consolidation of the components of its integrated management system through the implementation of GENDATA FR, human resources and some material resource management activities.

Besides, the deployment strategy of management action was hampered by the effects of COVID-19, which exacted a toll on international travel.

• COST OF SUB-PROGRAMMES

The global cost of the 2020-2022 Strategic Development Plan (SDP) stands at 8,405,600,000 CFAF, including 7,596,600,000 CFAF for the "road maintenance financing" support sub-programme (six actions) and 809,000,000 CFAF for the "governance" sub-programme (two actions). The following table shows the different sub-programmes in detail.

Table: Cost of the strategic development plan 2020-2022

SUB-PROGRAMMES	OBJECTIVES	ACTIONS	COST
ROAD MAINTENANCE FINANCING	Significantly improve the satisfaction of Road Fund users (authorising officers and contractors) by 2022	Increase resources allocated to road maintenance	342 000 000
		Optimise the use of mobilised resources	467 000 000
COST OF SUB PROGRAMME 1			809 000 000
GOUVERNANCE	Improve the quality of service provided to the Road Fund's users by 2022	Information resource management (IT, archiving, accounting and auditing)	1 050 500 000
		Human resources management	2 630 000 000
		Material resources management	2 606 000 000
		Strategic management	1 042 600 000
		Public Marketing and Communication	122 500 000
		Management of the public procurement system	145 000 000
COST OF SUB PROGRAMME 2			7 596 600 000
TOTAL COST OF SUB-PROGRAMMES			8 405 600 000

The Road Fund's strategic development plan provides the institution with a logical framework for the preparation of the programme budget for the 2020-2022 financial years, as well as the cost of its implementation through the medium-term expenditure framework (MTEF). It is in this respect that the 2021 budget was prepared and executed.

2- The 2021 roadmap

The Road Fund's 2021 roadmap stemmed from the 2020-2022 strategic plan. It constitutes the annual version of the strategy. For this strategy to be

successfully implemented, interventions should be organised in a way that allows a synergy of actions. Thus, giving due consideration to human resources represents a creative and innovative strategy that transforms individual efforts into collective success. As a result, the Road Fund's strategy for the 2020-2022 period is based on the two aforementioned sub-programmes.



Urban road rehabilitation works

➤ Road Maintenance Financing

Title of the action	Activities	What was planned	What was done in 2021
Management of Information Resources	Ensure the autonomy of the RF regarding management software	Mobilise IT project management	The Road Fund has consolidated the components of its integrated management system with a view to making all interconnections operational, in particular by linking the TOM PORTAIL business software package to the one dedicated to payments through the Central Bank's payment system, GENDATA
	Archiving of the documentary resources	Execution of the contract for digital archiving	The archiving work began in 2021.
	Maintenance of IT equipment and applications.	Acquisition of computer equipment	Computer equipment has been acquired and made available to staff A consultant has been mobilised for the maintenance of the computer and reprographic equipment.
	Audit and management of information, administrative and legal processes	Litigation management by a legal counsel.	The Road Fund has recruited a legal counsel.
Human resources management	Recruitment of human resources	Increase in the number of staff	A draft deed for the reorganisation of the Road Fund is currently being examined in the Prime Minister's Office.
	Career management of staff	Career Management	The staff's advancements and reclassifications for the periods 2014/2015, 2016/2017 and 2018/2019 were regularised.
	Staff capacity building	Develop staff skills.	The Road Fund helped built the capacity of its staff. It consisted in organising cross-cutting training sessions on: (i) business English, (ii) staff representative functions, (iii) professional messaging tools (iv) project management. Some staff members were also taught secretarial skills, lean management and change management.

Title of the action	Activities	What was planned	What was done in 2021
Human resources management	Management of payment	Outsourcing of all staff insurances.	As part of the completion of this process, all risks related to the management of staff entitlements have been outsourced, in order to ensure the smooth departure of staff at the end of their career.
Material resources management	Optimisation of work environment	Intensification of sports activities	Signing of an agreement with a staff association so that its sports complex can be used.
		Renewal of office furniture and equipment	The process of disposing of some fixed assets has been completed. Written off equipment has been replaced.
	Improvement of staff mobility	Acquisition of new vehicles	The Road Fund has been authorised by the Prime Minister's Office to acquire 2 pick-ups.
	Strengthening of partnerships	International meetings (ARMFA and AIF)	The Road Fund took part in two ARMFA Executive Board meetings in Guinea Conakry and Tanzania. The institution also participated in a Benchmarking mission in Namibia. It also attended the Africa Infrastructure Forum in Côte d'Ivoire
Public Marketing and Communication	Increasing visibility	Production of communication materials	The Road Fund has produced communication materials These include: -the production of a documentary on site visits by members of the Management Committee; -the publication of the 2020 annual report; -the redesign of the Road Fund website.

From a general viewpoint, the Road Fund has delivered on its roadmap, despite a slowdown in activities due to the COVID- 19 pandemic.

The activities carried out helped the institution achieve the main objectives of its missions, notably the financing of road maintenance.

With regard to management, the Road Fund continued to consolidate the components of its integrated management system with a view to making all interconnections operational, in particular by linking the TOMPORTAIL business application to that dedicated to payments via the Central Bank's payment system, GENDATA.

3- The Road Fund and its human resources

During the year 2021, the Road Fund carried out a number of actions and activities relating to improving working conditions, capacity building and even personnel management.

- Improvement of working conditions: the Road Fund was authorised by the Prime Minister's Office to acquire vehicles for its functioning. To this end, the Road Fund's administration contracted the acquisition of two (2) 4x4 pick-up trucks to replace vehicles disposed of during the year, for its liaison operations.



A bridge on the verge of collapsing

- **Capacity building:** the Road Fund has provided a number of training opportunities for its staff. Thus, five (5) cross-cutting training sessions were carried out in areas related to (i) business English adapted to banking and finance, (ii) the use of Outlook software for better professional communication; (iii) monitoring and evaluation, aimed at providing the concerned with basic tools for planning and evaluating their activities; (iv) enlightening staff representatives on their missions as the main stakeholders of social dialogue; (v) procurement in terms of drawing up tender documents and monitoring the execution of contracts. Some staff members were also taught secretarial skills, lean management and change management.

- **Personnel management:** The Road Fund has embarked on the process of outsourcing all insurances guaranteed to employees by the staff regulations. As part of the completion of this process and following the guidelines of the Management Committee, all risks related to the management of staff entitlements have been outsourced, in order to ensure their smooth departure at the end of their contract.

In this connection, two of the institution's staff members (a driver and a secretary) were placed on retirement, and each one has benefited from the statutory rights provided for in these circumstances. In addition, the recruitment plan approved

by the Management Committee was implemented. It led to the recruitment of a driver and a secretary.

4- Challenges faced during the implementation of actions

The Road Fund, as a paying agency, interacts with all its authorising officers when carrying out its tasks. As a result, possible slowness or constraints can become difficulties that can slow down or limit the impact of its action. These difficulties include, among other things:

- slowness on the part of authorising officers in awarding contracts. Indeed, many contracts could not be signed within the planned time frame;
- non-mastery of the Road Fund's procedures by some councils;
- slowdown in project implementation amid the Covid-19 pandemic.

In order to help councils improve their projects' execution rate, the Fund continued to build the capacity of mayors. These capacities were equally improved through the dissemination of a guide for stakeholders, with a focus on the project ownership process and the criteria for prioritising council projects.

G- RISK IDENTIFICATION, ANALYSIS AND MANAGEMENT

As a special administrative institution with a legal personality, the Road Fund is responsible for, among other things, approving the programmes of its authorising officers, mobilising necessary resources to finance them, contracting projects stemming from these programmes through its approval, ensuring the payment of contractors' invoices and reporting on its activities to various stakeholders.

As a major player in the Cameroon road maintenance system, the Road Fund is faced with challenges inherent in its activities. There are three types of difficulties, namely (i) institutional, (ii) strategic and (iii) operational.

i) At the institutional level

The Road Fund's legal basis is made up of three laws passed by the Cameroonian legislator, namely:

- Law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other Public Entities;
- Law No. 2017/010 of 12 July 2017 on the General Statute of Public Establishments;
- Law No. 2004/021 of 22 July 2004 to amend and supplement Law No. 96/07 of 08 April 1996 on the protection of road assets.

It should therefore be noted that:

- Article 2 of the first law states that it applies to legal persons under public law, such as public establishments and Regional and Local Authorities. In addition, it specifies in Article 79 that "all public resources, regardless of their nature and recipient, are collected and managed by public accountants. They are paid into and kept in a single account opened in the name of the Treasury at the Bank of Central African States".

However, according to the Road Fund's organic instruments, although its resources are public fund, they must be paid directly and in full into its account at the Central Bank (Article 25 paragraph 2). This situation represents a risk to the financial and management autonomy of the Road Fund.

- Article 25 paragraph 1 distinguishes between the resources of the Road Fund, particularly with regard to the "Maintenance" window.

However, the successive finance laws for the years 2018 to 2022 cap these resources at 50 billion CFAF for the year 2022. This cap encroaches upon the financial autonomy of the Road Fund, limits its action and hampers its ability to meet

road maintenance needs in Cameroon.

In order to mitigate the above risks, the Road Fund's governance bodies work relentlessly with stakeholders in the road maintenance system's decision-making chain for an improvement.

ii) At the strategic level

The Strategic Development Plan (SDP) for the 2020-2022 period provides for an increase in resources of around 10% for the year 2022, to raise it from 50 to 55 billion CFAF.

However, following Law No. 2021/026 of 16 December 2021 on the finance law for the financial year 2022, the resources allocated to the Fund for the financial year 2022 have not been increased. As a mitigating measure, the Road Fund plans for the year 2022 to put in place a process for the monitoring and evaluation of its actions in order to consolidate the efforts made so that the above objective can be achieved.

iii). at the operational level

It is stated that:

- With regard to the approval of contracts, in the absence of an instrument setting out the nomenclature of tasks eligible for the "Maintenance" and "Investment" windows respectively, it is likely that resources meant for "Maintenance" window's tasks be used to finance tasks pertaining to the "Investment" window. This would be contrary to the principle of independence of the windows.

It would be appropriate to have a full nomenclature of maintenance and rehabilitation works through an order by the Prime Minister, Head of Government.

- In practice and in view of the large volume of transactions processed, it has become apparent that the Road Fund is increasingly faced with both internal and external risks.

As such, concerning the control of internal risks, GENDATA FR interface has gone operational in order to curb the risk of erroneous payment by the Road Fund.

With regard to external risks, during the 2021 financial year, the Road Fund detected fraudulent accounts from both the councils and its main authorising officers. This control system was immediately reinforced through measures taken to

authenticate the invoices submitted for payment and the collection of specimen signatures of persons authorised by the Road Fund's authorising

officers to submit their documents (draft contracts, invoices, letters, tender schedules, etc.).

H- THE ROAD FUND AND ITS PARTNERS

As was the case in 2020, international meetings in 2021 were disrupted by the corona virus pandemic. Despite this difficult context, the Road Fund maintained active collaboration with the following partners:

1 - African Road Maintenance Funds Association (ARMFA)

As a professional and apolitical organisation, ARMFA aims at making proposals to governments in order to improve the financing of road maintenance on the continent. It brings together the Road Maintenance Funds (RMF) or similar organisations of thirty-four (34) African countries. The year 2021 was particularly marked by the participation of a delegation from the Cameroon Road Fund in the handing over ceremony of

ARMFA's Executive Board on 12 January 2021, in Guinea-Conakry. Thus, the outgoing Chairperson Souleymane Traoré (Guinean) handed over the baton to the incoming Chairperson Ali Ipingé (Namibian).

2 - African Infrastructure Forum (AIF)

On 25 and 26 November 2021 in Abidjan, the Administrator of the Road Fund took part in the 13th edition of the African Infrastructure Forum. The theme of the meeting was "Transport infrastructure: between vision and action". Thirty (30) countries participated. The debates focused on current issues and problems. Discussions also focused on solutions for accelerating and developing major transport infrastructure projects on the continent.



Construction works of a multiple box culvert



Downspout with embankment protection

I- COMMUNICATION

During the year 2021, the Road Fund's communication actions were centred on enhancing its visibility and awareness as well as social mobilisation. These actions include:

- (i) Publishing and disseminating the 2020 annual activity report;
- (ii) Redesigning the Fund's website for more efficient dissemination of information and enhanced user-friendliness for Internet users;
- (iii) Organising several workshops to popularise and disseminate the technical guide to stake-

holders in the Centre, Littoral, South, West and Far North regions.

These workshops helped build the capacity of municipal authorities in council project ownership. They also provided an excellent communication platform on issues related to the Fund, as well as the various exchange platforms set up as part of advocacy for increased resources.

Social mobilisation within the Road Fund was carried out through the celebration of the International Women's Day and the International Labour Day.



2

PROGRAMMES FUNDING





As the main funder of road maintenance in Cameroon, the Fund provides financing for services that fall within its scope in accordance with legal and regulatory provisions. This funding, distributed among the various authorising officers (MINTP-MINH DU-MINT-RLAs), follows the distribution key defined by a decree of the Prime Minister, Head of Government, regarding the Maintenance window. Evolving in accordance with the decentralisation policy, the above-mentioned financing now includes, for each authorising officer, a minimum share of 15% of their annual allocation, in favour of Regional Local Authorities. Regarding investment services, especially rehabilitation and development works, the investment window provides financing through allocations from authorising officers' public investment budget.

A- FUNDING FOR ROAD MAINTENANCE PROGRAMMES (MAINTENANCE WINDOW)

Cameroon's road network has a total length of 121,873.9 km. Its sectioning in the Cameroonian Geographic Road Reference System (RGRC) is based on regulatory texts, which include:

- ✓ Decree No. 2017/144 of 20 April 2017 on road nomenclature;
- ✓ Decree No. 2017/145 of 20 April 2017 on the numbering and inventory of national roads;
- ✓ Decree No. 2017/8389/PM of 05 September 2017 on the numbering and inventory of regional roads.

This national road network is classified according to the following table:

Category		Type of road		Grand total
		Paved road	Earth road	
Motorway	Length (km)	98.5	0.0	98.5
	Percentage	100.00%	0.00%	0.08%
National road	Length (km)	5 685,82	3 839,61	9 525,43
	Pourcentage	59,69%	40,31%	7,82%
Regional road	Length (km)	1 602,71	12 296,71	13 899,42
	Pourcentage	11,53%	88,47%	11,40%
Council road	Length (km)	1 746,66	96 603,92	98 350,58
	Pourcentage	1,78%	98,22%	80,70%
Grand Total	Length (km)	9 133,7	112 740,2	121 873,9
	Pourcentage	7,49%	92,51%	100,00%

According to works carried out by MINTP as part of the road network inventories, the road length has increased by about 66,500 km in recent decades, representing an annual increase of about 1,600 km. This vast network went from 57.2% of its length in poor condition in 2018 to 52.6% in 2020, while the section in good condition fluctuated between 11% and 18% during the same period. Project ownership of these different categories of roads has been entrusted to various State entities.

Motorways and national roads are under the responsibility of the Central Administration, while regional roads (13,899.42 km) and council roads (98,350.58 km) are under the jurisdiction of regions and councils, respectively, according to the provisions of Decree No. 2017/144 of 20 April 2017 on road nomenclature.

• 2021 Road Maintenance Programme

As part of its mission to finance road maintenance

programmes, the Road Fund assists its various authorising officers in preparing their programmes. Each authorising officer is thus notified of the envelope allocated to each type of service in accordance with the provisions of Decree No. 2013/7696 of 27 August 2013, signed by the Prime Minister, Head of Government, modifying the allocation of Road Fund resources. These programmes are subject to technical analysis by the Fund's administration before they can be adopted by the Management Committee during the budget sessions. Depending on the activities being carried out, authorising officers may request a mid-term review of their programme as needed.

• Resource distribution key

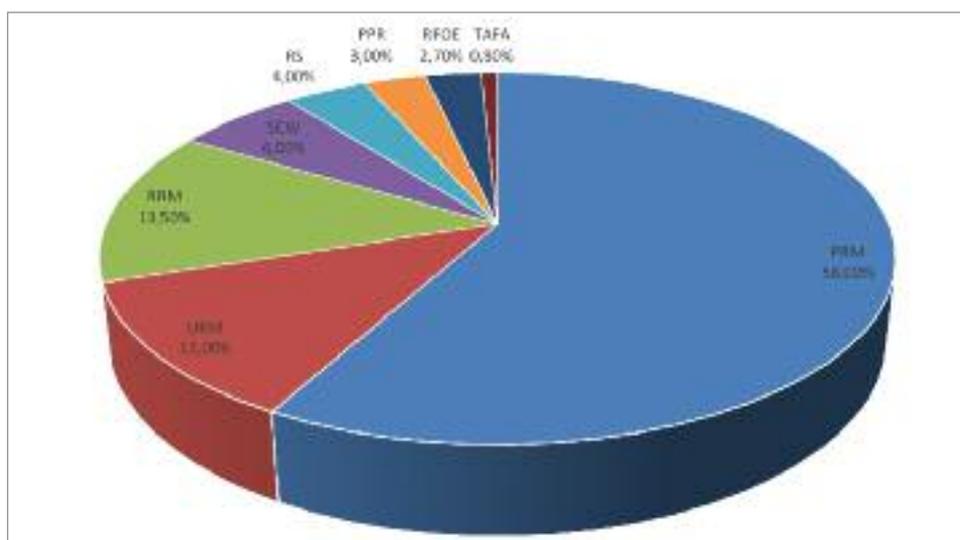
The resources allocated per types of services eligible for financing from the Road Fund should take into account the distribution key presented in the table below and in accordance with the aforementioned Decree No. 2013/7696 of 27 August 2013.



Table 1: Eligible services and distribution key

Types of services	Abbreviations	Distribution key
Maintenance works on the classified interurban priority network.	PRM	Min. 58%
Urban road network maintenance	URM	Max. 12%
Maintenance works and equipment for rural priority roads.	RRM	Max. 13.5%
Road or geotechnical studies and control of works.	SCW	Max. 6%
Road safety.	RS	Max. 4%
Routine maintenance of fixed and mobile facilities necessary for the protection of public roads.	PPR	Max. 3%
Road Fund operating expenses.	RFOE	Max. 2.7%
Technical, accounting and financial audits	TAFa	Max. 0.8%

Chart 1: Resource distribution key



However, affecting the new road nomenclature enshrined in Decree No. 2017/144 of 20 April 2017, and considering decentralisation of the road maintenance sector by the authorising offi-

cers MINTP, MINT, MINH DU and the RLAs, had an impact on the resource distribution key set by Decree No. 2013/7696 of 27 August 2013.

Table 2 : Distribution key for resources applied in the 2021 financial year (in millions of CFAF)

TYPES OF SERVICES	MINTP	MINH DU	MINT	RLAs	Rate per type
PRM	26,299				52.60%
RRM				12,500	25.00%
PPR	1,500				3.00%
SCW	1,270	430			3.40%
URM		4,796		1,204	12.00%
RS (Road safety)			1,700	300	4.00%
TOTAL	29,069	5,226	1,700	14,004	100%

During the validation of MINTP's 2021 programme, MINFI exceptionally allowed the carry-over of non-committed credits for the 2020 financial year which amounted to 1,750,372,989 CFAF. This carry-over enabled them to increase their programme to 41,570 million CFAF, instead of 39,800 million CFAF. The main objective of this decision was to enable the beneficiary localities to enjoy road maintenance benefits in view of scarce resources.

The above table shows that maintenance of national and regional roads gets more than half of the road maintenance resources, that is 58% of the overall Road Fund budget. Council roads experience a relative decrease of 4%, from 32% in 2020 to 28% in 2021.

• Road Fund commitments for the 2021 campaign

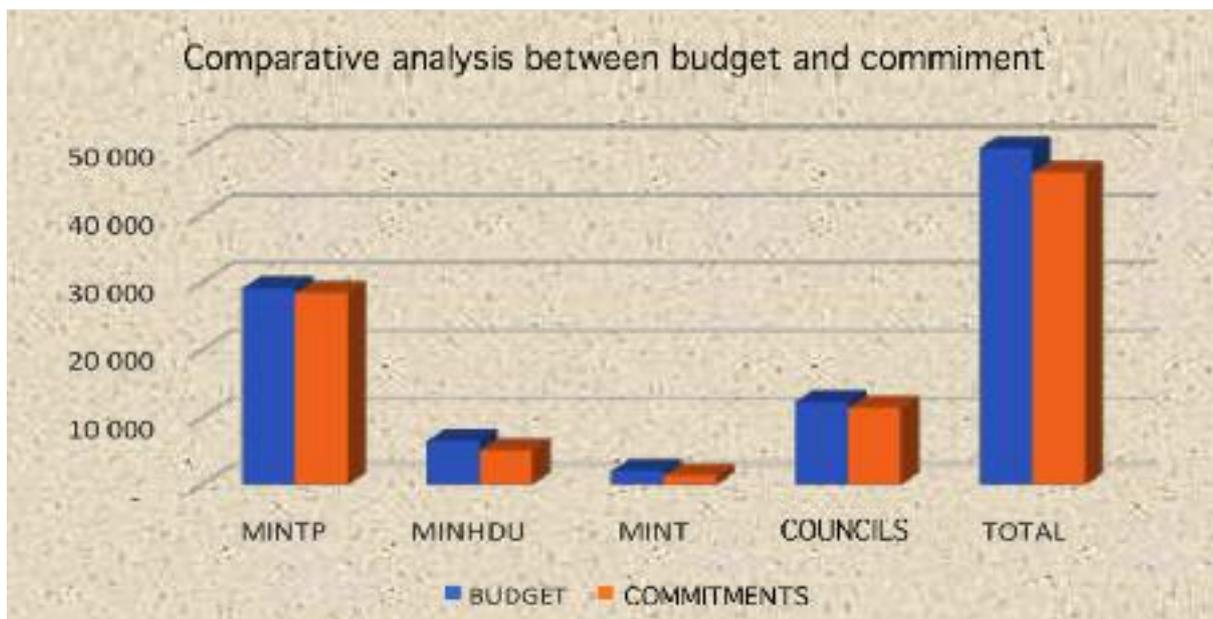
The Road Fund Management Committee has approved the authorising officers' programmes for the 2021 financial year, based on an envelope capped at 50 billion CFAF, including taxes. This envelope has increased by 2% in a difficult economic context, proof of the government's interest in working to improve road maintenance.

The projects committed by the authorising officers as at 31 December 2021 and approved by the Road Fund Administrator, including prior resources carried over to the year under review, are summarised in the table below:

Table 3: Summary of 2021 programme commitments per authorising officer (in million FCFA)

CATEGORIES	BUDGET	COMMITMENTS	BALANCE	COMMITMENT RATE
MINTP	29,402	28,816	586	98%
MINHDU	6,430	5,048	1,382	79%
MINT	2,000	1,353	647	68%
COUNCILS	12,250	11,375	875	93%
TOTAL	50,082	46,592	3,490	93%

Chart 2: Chart of comparative budget-commitment per authorising officer



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

Table 4 : Summary of authorising officers' programme commitments within the last 3 years (%)

Authorising officers	2019	2020	2021
MINTP	95	93.74	98
MINHDU	98	98.18	79
MINT	88	90.41	68
COUNCILS	100	81.05	93
TOTAL	95	90.90	93



This table shows a significant improvement in the commitments of MINTP and the councils in 2021 compared to 2020. On the contrary, the rest of authorising officers have evolved relatively below the usual performance. Nevertheless, generally speaking, the overall trend remains above 90% commitment of the programme budget.

This performance is the result of an on-going dialogue between the Road Fund and the authorising officers through the Authorising Officers' Program Implementation Monitoring Committee

(CSEPO), as well as the organisation of capacity-building sessions for lord mayors on the Fund's procedures.

• Presentation of commitments in number of contracts

The evaluation in terms of the number of contracts awarded during the last three (3) years makes it possible to assess the volume of contracts awarded by the authorising officers.

Table 5: Distribution of contracts per authorising officer over the last three years

Authorising officers	Number of contracts 2019	Number of contracts 2020	Number of contracts 2021	Rate (%) 2021
MINTP	227	106	228	50
MINHDU	57	43	28	6
MINT	19	29	37	8
COUNCILS	97	147	159	35
TOTAL	400	325	452	100



Four hundred and fifty-two contracts have been awarded for the year 2021, for a total amount of 46.992 billion CFAF. This number is up from 127 (one hundred twenty-seven) contracts in 2020 and 52 (fifty-two) in 2019. This increase is due to the maturation of projects that began in prior years and whose resources were deferred to 2021.

1- Payment transactions

The main indicator for evaluating the Fund's performance is the time it takes to process invoices submitted for payment.

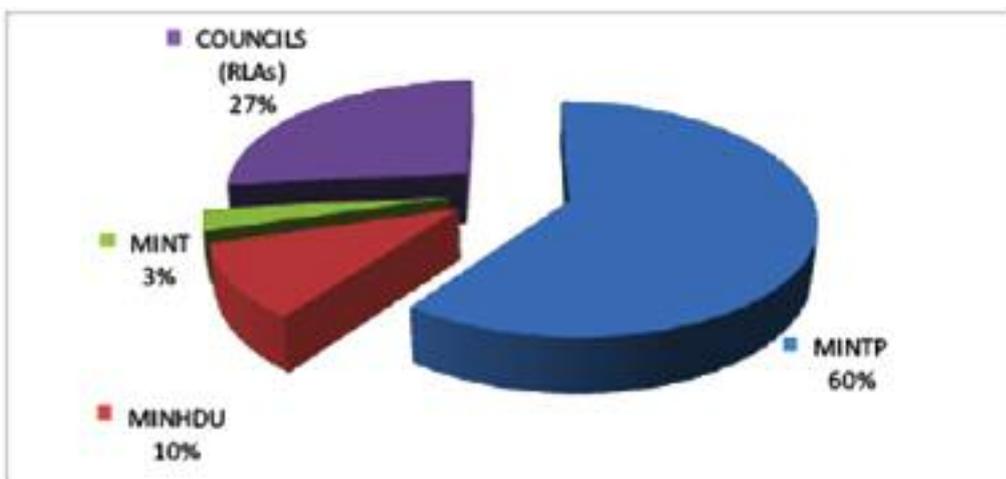
• Changes in payments between 2020 and 2021

The volume of payments from the three (3) main authorising officers has decreased between 2020 and 2021. However, as far as the councils are concerned, invoice payments have increased considerably as a result of a better management of the Road Fund financing procedures.

Table 6: Comparative change in payments per authorising officer between 2020 and 2021 (in million CFAF)

Authorising officers	2020 payments	2021 payments	2021 percentage	Variation (c=b-a)	Progress rate (in %)
	(a)	(b)			(d=c/a)
MINTP	37,547	30,857	60.13	-6,690	-18
MINHDU	7,207	5,271	10.27	-1,936	-27
MINT	2,016	1,551	3.02	-465	-23
COUNCILS (RLAs)	11,567	13,642	26.58	2,075	18
TOTAL	58,337	51,321	100	-7,016	-50

Chart 3: Distribution of payments per authorising officer in 2021



The effectiveness of the automatic debit mechanism has led to a significant decrease in the number of outstanding invoices. Thus, the volume of pending invoices has reduced from 5.7 billion CFAF in 2020 to 1.5 billion CFAF in 2021.

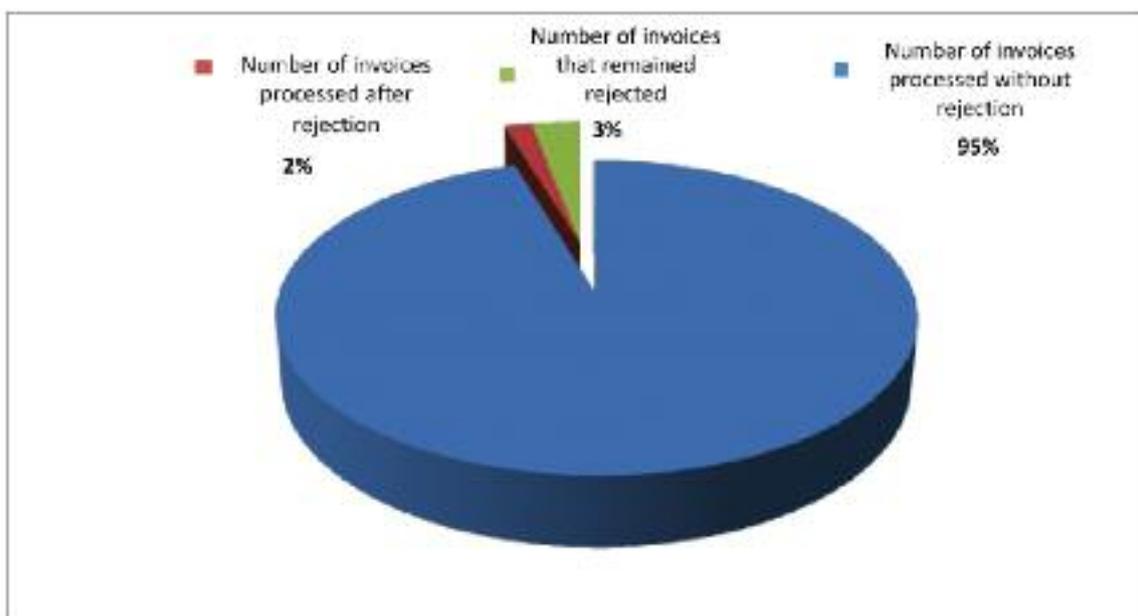
2- Presentation of the volume of invoices processed

The volume and processing time frame of invoices received by the Road Fund are essential elements in evaluating its performance. The table below summarises the related statistics:

Table 7: Statistics on the number of invoices processed as at 31 December 2021

Year	Number of invoices received	Average number of invoices processed per day	Number of invoices processed without rejection	Number of invoices processed after rejection	Number of invoices that remained rejected	Rejection rate
2020	1,155	5	1,040	100	15	10%
2021	1,081	11	1,031	18	32	1.74%

Chart 4: Structure of processed invoices in percentage



Approximately 1,081 invoices were received by the Road Fund within the year 2021. This number is 74 less than the number received in 2020. The rejection rate has dropped significantly from 10% in 2020 to 1.74% in 2021. This performance is the result of better management of the Fund’s procedures by stakeholders in the road maintenance system.

3- Status of signature guarantees

The Road Fund receives the following guarantees

as part of its functioning: (i) the Start-Up Advance Guarantee (SAG), (ii) the Performance Bond (PB) and (iii) the Retention Bond (REBO).

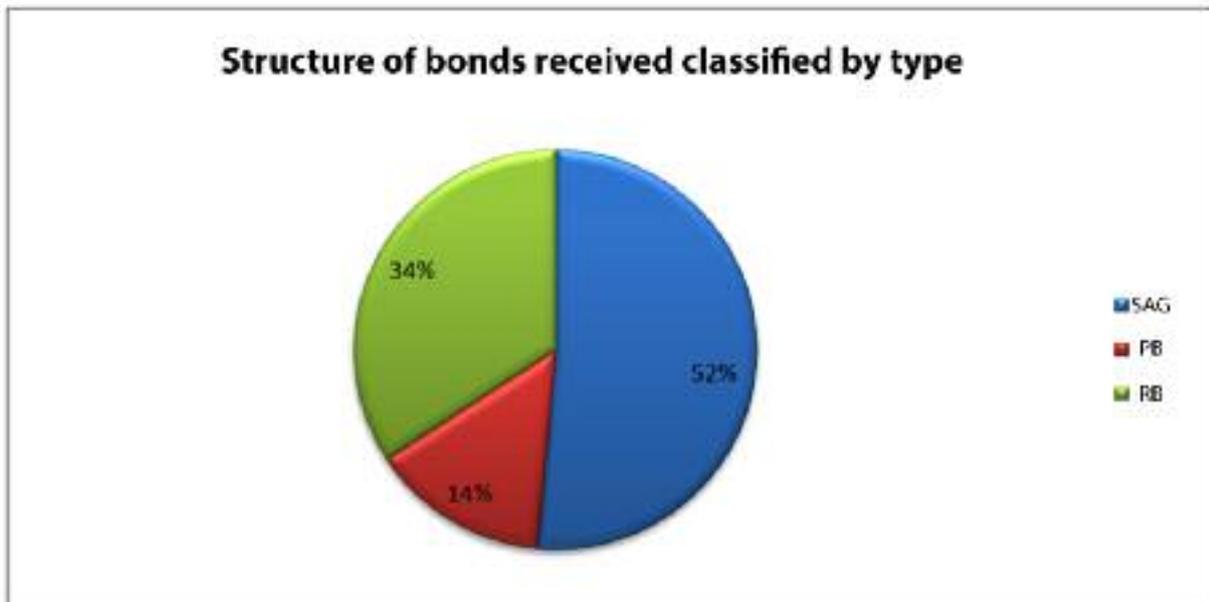
• Bonds received in 2021

The Road Fund received 639 miscellaneous guarantees summing up to 12.369 billion CFAF compared to 13.031 billion CFAF in 2020, a decrease of 662 million CFAF in absolute value and 5.35% in relative value.

Table 8: status of bonds received

Type of bonds	2021 Financial year		%
	Numbers	Value (in million CFAF)	
SAG	142	6,367	51.47
PB	279	1,768	14.29
RB	218	4,234	34.24
TOTAL	639	12,369	100

Chart 5: Structure of bonds received classified by type



• Refunded bonds

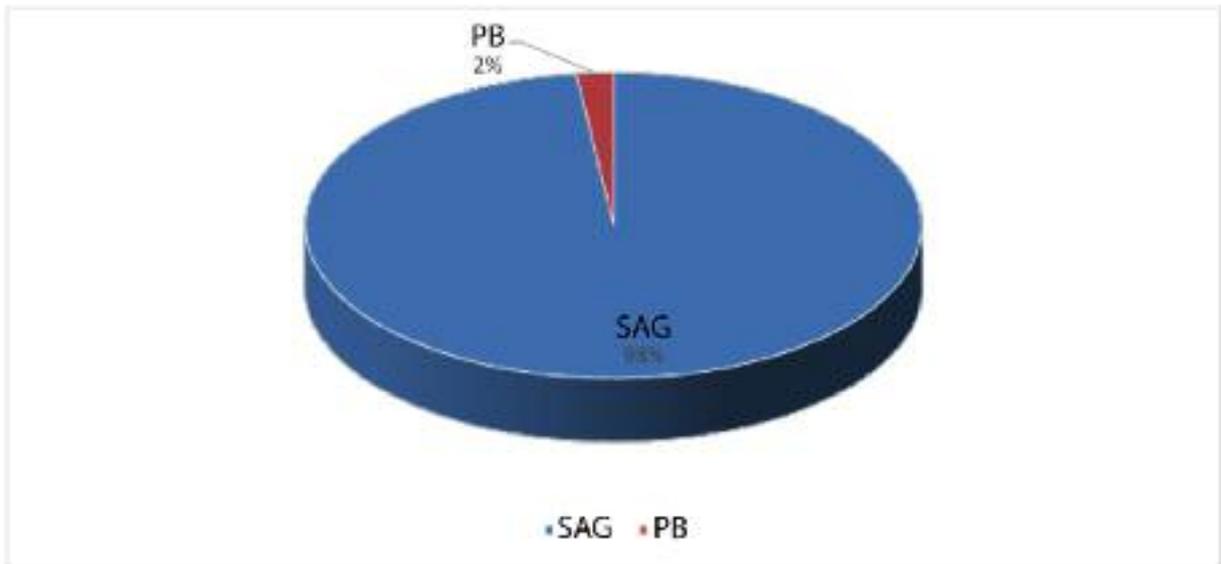
Refunded bonds amounted to 715 million CFAF on 31 December 2021 compared to 599 million on

31 December 2020, a 116 million increase in absolute value and a 19.36% in relative value.

Table 9: Situation of refunded bonds

Type of bonds	Refunds for the 2021 financial year		%
	Number	Value (in million CFAF)	
SAG	6	701	98.04%
PB	05	14	1.96
TOTAL	20	715	100

Chart 6: Structure of refunded bonds classified by type



B- FINANCING OF ROAD INVESTMENT PROGRAMMES

1- Resources of the “investment” window programme

The Road Fund carries out its mission of financing the rehabilitation and development of the road network through a window called the “Investment” window. With regard to the entry into force of Order No. 00000210/MINFI of 11 June 2020 establishing a central pay office and specialised pay offices in certain ministries, the Road Fund account, which was initially opened at the central treasury pay office was transferred to the

specialised paymaster’s office at MINTP in 2021. Resources allocated to this window have significantly dropped between 2017 and 2020. During the year under review, the Road Fund received 16.202 billion CFAF from MINTP compared to 45.867 billion CFAF in 2020. It should be noted that 87.84% (14.230 billion CFAF) of resources received in the year 2021 were identified and assigned to their projects owing to the quality of the Road Fund’s account opened in the books of MINTP’s specialised pay office.

The table below shows all the resources received by the investment window over the last five years.



Construction works of a bridge in reinforced concrete

Table 10: Situation of annual resources transferred to the investment window (in millions CFAF)

Resources received by the Road Fund classified by financial year from 2017 to 2021						
Programmes (in million CFAF)	2017	2018	2019	2020	2021	TOTAL
PIB resources	532	485	-	45,867	16,202	63,086
Special emergency programme	878	653	-	-	-	1,531
TOTAL	1,410	1,138	-	45,867	16,202	64,617

2- Payments of the "investment" window programme

The total volume of payments for a financial year constitutes all amounts withdrawn from our ac-

count at MINTP's specialised paymaster's office for the payment of services provided by successful tenderers under the "Investment" window. Over the past five years, these payments have evolved as follows:

Table 11: Distribution of payments made in the context of the investment window over the last five years (in millions CFAF)

Payments made by the Road Fund classified by financial year from 2017 to 2021						
Programmes (in million CFAF)	2017	2018	2019	2020	2021	TOTAL
PIB resources	27,163	27,661	14,701	10,035	15,664	95,224
Special emergency programme	878	653	-	-	-	1,531
TOTAL	28,041	28,314	14,701	10,035	15,664	96,755

Payments made in the context of the Investment window increased by almost 50% in 2021 (about 15.660 billion), although the overall volume of payments has significantly decreased over the past five years. These payments which were estimated at 28.041 billion CFAF in 2017 dropped to 15.664 billion CFAF in 2021. This sharp decline is justified by the fact that MINH DU payments no longer pass through the Road Fund, just as some MINTP payments are made directly by the specialised paymaster's office.

3- Pending invoices of the Road Fund due to insufficient resources as at 31 December 2021

As at 31 December 2021, pending payment invoices of the Road Fund due to insufficient resources amount to 3.440 billion CFAF, including 1.950 CFAF billion for MINTP and 1.490 billion CFAF for MINH DU. They have evolved as follows over the past two years:



Table 12: Amounts of pending invoices due to insufficient resources (in millions CFAF)

Authorising Officers	Years	Amount of pending invoices due to insufficient resources (in millions of CFAF)		
		2020	2021	Payments made
MINTP		2,378	1,952	22,700
MINH DU		1,491	1,485	0
TOTAL		3,869	3,437	22,700

The table above shows that the amount of pending invoices due to lack of resources falls from 3.869 billion CFAF as of 31 December 2020 to 3.437 billion CFAF in 2021, a slight decrease of 432 million CFAF. This is justified by the payment of some invoices from MINTP.

C- IMPLEMENTATION OF THE OPERATING, EQUIPMENT AND AUDIT BUDGET AS AT 31 DECEMBER 2021

The operating, equipment and audits budget of the Road Fund was adopted by the Management Committee in its budgetary session of 5 January 2021 and amounted to 3,189,408,000 CFAF in commitment authorisation (CA) and 2,791,408,000 CFAF in payment appropriation (PA). In order to achieve its performance objectives, the administration of the Road Fund made a few midterm transfers which amounted to 386 million CFAF in compliance with the provisions of Article 32 of the Fiscal Regime of the State, authorising the transfer of credits from one line to another within the same programme.

1- Resources for the operating, equipment and audits budget

According to these windows, the resources dedicated to the operation, equipment and audit expenses of the Road Fund were used within the limits provided for this purpose by the organisational decree. With regard to the maintenance window, a maximum of two point five percent (2.5%) of resources are dedicated to operations and equipment, while one percent (1%) goes to the services of technical, financial and accounting audit firms. The investment window reserves a maximum of zero point five percent (0.5%) of its resources for additional operation and equipment costs incurred by its operation and a minimum of zero point two percent (0.2%) for the services of technical, financial and accounting audit firms specific to this window. As soon as the expenses are classified, these allocations are considered budgetary allocations. The following table shows the source of resources for the 2021 operating budget.

Table 13: Distribution of resources by window (in million CFAF)

Window		Amount	Source
Maintenance Window	Operation, Investment and Audit of the Road Fund	1,750	Maximum 3.5% *50,000
Investment Window	Operation, Investment and Audit of the Road Fund	1,439	Resources from the Investment window (IW)'s reserves for audits and other purposes.
Total Resources		3,189	

2- Implementation of the operating, equipment and audit budget as at 31 December 2021

The Road Fund achieved an overall performance of 2.527 billion CFAF, for a commitment rate of 79.25% as at 31 December 2021, despite the

health crisis which caused a slowdown in activities. The budget structure links its two sub-programmes, Governance, Work Improvement and Road Maintenance Financing, to Action 03 of the Ministry of Finance's Programme 272. These programmes were implemented in accordance with the breakdown of actions, activities and tasks.

Table 14: Budget implementation by actions

SUB-PROGRAMME	ACTIONS	INITIAL CA	LINE BY LINE TRANSFER	FINAL CA	PA	EXECUTION	AVAILABLE	%
FINANCING	INCREASED RESOURCES FOR ROAD MAINTENANCE	76,920,000	15,300,000	61,620,000	61,620,000	24,125,400	37,494,600	39%
	OPTIMISED CONSUMPTION OF MOBILISED RESOURCES	1,030,197,000	15,300,000	1,045,497,000	615,497,000	784,929,237	267,876,581	75%
TOTAL FINANCING		1,107,117,000	-	1,107,117,000	677,117,000	809,054,637	298,062,363	73%
GOVERNANCE	HUMAN RESOURCES MANAGEMENT	945,543,499	115,000,000	830,543,499	830,543,499	733,356,066	97,187,433	88%
	MANAGEMENT OF MATERIAL RESOURCES	495,870,000	196,000,000	691,870,000	691,870,000	574,568,065	117,301,935	83%
	MANAGEMENT OF INFORMATION RESOURCES	127,000,000	35,750,000	91,250,000	123,250,000	61,829,708	29,420,292	68%
	MANAGEMENT OF THE PUBLIC PROCUREMENT SYSTEM	35,000,000	16,000,000	51,000,000	51,000,000	37,745,000	13,255,000	74%
	STRATEGIC MANAGEMENT	436,877,501	118,250,000	318,627,501	318,627,501	220,397,324	98,230,177	69%
	PUBLIC MARKETING AND COMMUNICATION	42,000,000	57,000,000	99,000,000	99,000,000	71,371,546	27,628,454	72%
TOTAL GOVERNANCE		2,082,291,000	-	2,082,291,000	2,114,291,000	1,699,267,709	383,023,291	82%
GRAND TOTAL (1+2)		3,189,408,000	-	3,189,408,000	2,791,408,000	2,527,572,346	661,835,654	79,25%

• Financing Sub-programme

In order to improve its mission of financing road maintenance, by improving the level of consumption of resources, the technical guide used by stakeholders has been revised so as to adapt it to the legal and regulatory context as well as to the realities of the Fund's operation, in compliance with certain control provisions of the execution of expenditures. In addition, the new capacity building method on the Road Fund's financing processes intended for mayors and initiated in 2020 included awareness raising per department and not per network, like in the past, for RLAs to better master the process. These measures brought forth satisfactory results observed in the estimated 95% commitment rate of RLAs contracts in the 2021 financial year.

In order to increase its resources and improve its operation, the Fund continued the advocacy work started in 2020. This advocacy was boosted by the findings of the organisational and institutional au-

ditions of the structure as well as the programming of road maintenance.

With regard to its actions for optimising consumption, the Fund visited the construction site to ensure the proper execution of works. It is in this spirit that the Management Committee visited three (3) networks (Northern - Western - Southern) according to interventions from MINTP and MINH DU.

In addition, the Fund awarded a contract for a technical audit in the course of the work in order to ensure that invoices and attachments received are compliant with the works effectively carried out.

• Governance Sub-programme

The consolidation of components of the integrated management system ensued with the aim of making all interconnections operational, in particular by linking the TOMPORTAIL software package to the Central Bank's GENDATA application, dedica-

ted to payments.

The implementation of the OHADA reform initiated in 2019, all management tools put in place as well as changes observed in its legal, institutional, regulatory and organisational environment led the Road Fund to start reviewing its procedures manual.

D- EVOLUTION OF THE MAIN INDICATORS OF ROAD MAINTENANCE FINANCING ACTIVITIES (MAINTENANCE WINDOW)

Road maintenance financing activities are reflected in the analysis of key performance indicators over

the last five (5) years. This includes (i) the coverage of commitments by resources and (ii) the payment of invoices.

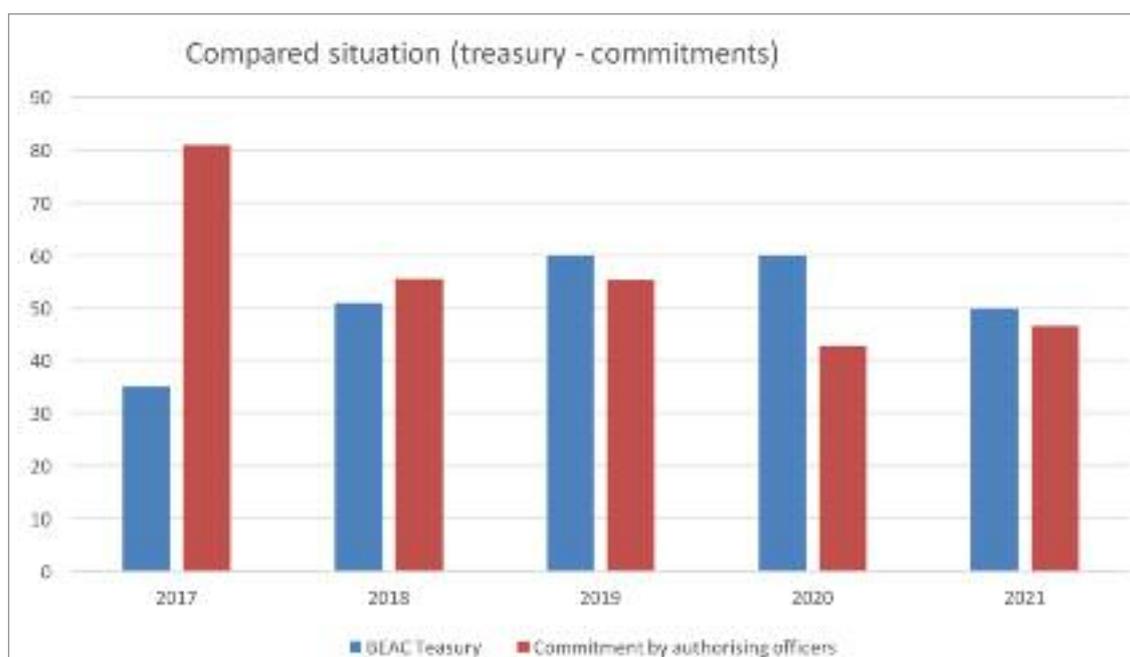
1- Comparative evolution of the coverage of commitments by resources received in the Road Fund account at the Central Bank

Despite the automatic debit mechanism that has improved the Road Fund’s liquidity at BEAC, it still faces budget balancing difficulties since the Treasury does not take into account the resources intended to cover commitments made by the authorising officers.

Table 15: Comparative treasury situation - commitments as at 31 December 2020 (in millions CFA francs)

Financial Years	BEAC Treasury	Commitments by authorising officers	Commitment/ Treasury (%)
2017	35,000	80,888	43.23
2018	51,000	55,577	91.76
2019	60,000	55,342	108.42
2020	60,000	42,819	140.12
2021	50,000	46,592	107.31
TOTAL	256,000	281,218	91.03

Chart 7: Compared situation (treasury - commitments)





Metallic nozzle head

In 2017, commitments far exceeded cash in the treasury. This stabilised over the 2019-2021 period.

2- Comparative evolution of the coverage of payments by cash received

The automatic debit mechanism ensures that payment is made on time and is, above all, a key

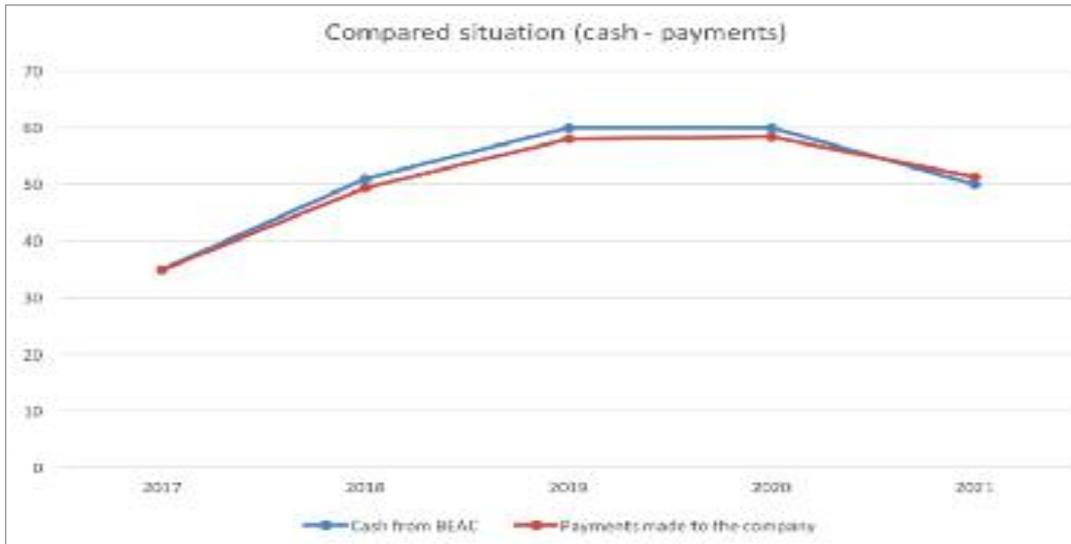
performance factor in the payment of road maintenance services. In fact, the availability of cash in the Road Fund makes it possible to fully and quickly handle payment requests submitted to the Maintenance Window.

The table and chart below reflect the use of resources made available to the Fund over the past five (5) years.

Table 16: Comparative cash situation and payments made to the company) over the past five years (in millions CFA francs).

Financial years	Cash from BEAC* (a)	Payments made to the company (b)	Gap c= (a-b)	Payment rate of cash received (c/b)
2017	35,000	34,868	132	99.7%
2018	51,000	49,405	1,595	96.8%
2019	60,000	58,000	2,000	96.6%
2020	60,000	58,337	1,663	97.2%
2021	50,000	51,321	443	99.1%
TOTAL	256,000	251,931	5,833	97.7%

Chart 8: Compared situation (cash - commitments).



It should be noted that the Fund had experienced difficulties in effectively responding to providers' payment requests from previous and current campaigns. This has gradually improved

between 2019 and 2021. As a matter of fact, payments reduced from 12 billion CFAF as at 31 December 2019 to 1.5 billion CFAF as at 31 December 31.



Training seminar on the role of staff representatives

3

CHALLENGES AND PROSPECTS OF THE ROAD FUND



Although its prospects are promising, the Fund still faces many difficulties with regard to executing its mission.



A- CHALLENGES

The Road Fund had stable resources during the year 2021. Indeed, in accordance with the finance law for the 2021 financial year, it received 50 billion for the payment of services provided to the company. However, the Road Fund continues to face some challenges, including: (i) the mobilisation of resources; (ii) the implementation of council and regional project management; (iii) as well as the contract approval process and the processing and payment of invoices.

• Mobilisation of resources dedicated to road maintenance

According to an assessment by MINTP, the annual resource requirement for road maintenance is approximately 180 billion CFAF. In order to meet this growing need over time, the Road Fund has worked hard in 2021 for: (i) an allocation of resources in line with real needs; (ii) its transition to a second generation Fund.

In addition, ongoing deliberations at the highest level of the State should make short term significant growth possible through: (i) a new law on road assets protection; and (ii) a new decree on the Road Fund.

These reforms focus on, inter alia, increasing the resources of the Fund and giving it financial autonomy to achieve a more efficient response to requests and also to encourage the continuous growth of its authorising officers at the centre, regional and council levels.

• Implementation of council and regional project ownership

o Council project ownership

In 2021, the Road Fund continued to build the capacity of mayors and their collaborators on these procedures. Five (5) workshops were organised in the Centre, Littoral, South, West and Far North Regions.

These workshops brought about satisfactory results at the level of the commitment rates of contracts and the payment of invoices. The commitment rate of specific council road contracts increased from 81% in 2020 to 93% in 2021. With regard to the payment of invoices, they increased from 11.567 billion CFAF in 2020 to 13.642 billion CFAF 2021. These performances are portrayed in the excellent mastery of Road Fund procedures by councils and the permanent support of competent Road Fund services to these.



Excavations for the construction of drain channels

These encouraging results of council project ownership in the award and monitoring of the execution of public contracts in 2021 should help, at least, maintain the efforts undertaken by the State of Cameroon for the maintenance of council roads in 2022.

o Regional project ownership

Capacity building actions with regard to the Fund procedures, which have been carried out in municipal areas for several years, have not begun at the regional level. Thus, the programming submitted for approval to the Fund's Management Committee for the 2021 financial year did not include regions.

Article 5 of Decree No. 2021/742 of 28 December 2021 to lay down the standard organisation of the regional administration establishes technical structures including a "Department of infrastructure and regional development". The establishment of this department in regions favours the future implementation of regional project ownership. Indeed, this structure would collaborate closely with the Road Fund.

• Ensuring the process of contract approval, processing and payment of invoices

In carrying out its missions, the Road Fund is exposed to the risk of documentary fraud with regard to: (i) the contracts it covers, (ii) the invoices it pays and (iii) the bonds it receives. In order to mitigate this risk, the Fund's administration is progressively implementing short, medium and long term mechanisms to optimise the security of its operations.

o Short-term measures

In the year 2021, the Fund Administrator put in place a procedure for the provision of specimen signatures by project owners, in order to make the necessary verifications at the time of processing invoices. Thus, the specimen signatures received are scanned, indexed and filed in the corresponding contract files.

In addition, since October 2021, project owners of contracts financed by the Fund are systematically required to "authenticate" the invoices. This requirement aims to ensure the origin of these invoices, on the one hand and the effectiveness of the work on the other.

As far as bonds are concerned, authentication requests are systematically sent to the issuing banks and insurance companies.



Maintenance works on a rural road



Concrete drainage channels

o Short-term measures

In order to improve the above-mentioned procedures, the administration of the Fund is considering the implementation of an electronic platform for the authentication of invoices and bonds. The digitalisation of authentication procedures would allow: (i) significant reduction in authentication time: no delay in the routing of documents; (ii) assurance of the authenticity, integrity and non-repudiation of sensitive documents; (iii) increase confidence in the Road Fund from partners.

o Long-term measures

In order to establish an efficient and secure collaboration between the Fund and external actors, the Fund plans to eventually digitalise all its procedures. This important digital transformation should allow each actor to obtain the information they need in time and to react promptly in case of a problem (forged document, erroneous information, etc.).

B- PROSPECTS

In recent years, important decisions related to road maintenance have been made by the government. These include reviewing: (i) the law on road assets protection; and (ii) the Decree organising the Road Fund.

In addition, the Road Fund is constantly advocating for increased resources for road maintenance. The successful outcome of this action, coupled with the forthcoming advent of a new legislation, favours the financing of projects housed in the Fund's windows.

Indeed, these reforms should create favourable conditions for the Road Fund to: (i) increase its resources in line with real road maintenance needs (180 billion CFAF per year according to MINTP's assessment); (ii) strengthen its financial autonomy; (iii) restore the distinction between its resources; (iv) establish a link between road maintenance resources and road use; (v) broaden the base of its resources, etc.



CONCLUSION

The major events that marked the life of the Road Fund during the year 2021 can be assessed at several levels, especially programmes management and payment operations.

In terms of road maintenance programme management, it should be noted that the Fund supported local executives in carrying out their duties as project owners for council road projects, in accordance with the instruments reorganising the road and motorway network in Cameroon. This support is producing perceptible results. Indeed, with regard specifically to councils, the commitment rate of contracts has increased significantly, from 81% in 2020 to 93% in 2021. Payments have stabilised at just over 11 billion CFAF over the past two years.

As for payment operations, those carried out for the benefit of councils amounted to 13.642 billion CFA francs in 2021, compared to 11.567 billion CFA francs in 2020, while the volume of outstanding payments decreased significantly, from 5.7 billion CFA francs on 31 December 2020 to 1.5 billion CFA francs on 31 December 2021. These indicators sufficiently show the importance of the Road Fund's efforts in 2021 for improving Cameroon's road network.

In view of this balance sheet, the Fund faces several challenges, namely: increasing and sustaining the resources allocated to road maintenance, supporting local and regional executives in carrying out their duties as project owners of council and regional road projects respectively, and strengthening procedures for securing contracts approval, processing and payment of invoices.

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APPENDICES:

THE ROAD FUND AND CAPACITY BUILDING

N°	THEME	PERIOD	DURATION (NUMBER OF DAYS)	NUMBER OF PARTICIPANTS	INSTITUTION	OBJECTIVES
1	Reporting and dashboards with Excel & Budgets and dashboards	16 - 19 February 2021	Four (4)	Two (2)	Technologies & Strategic Solutions (TSS Sarl)	(i) Define the position of budgets in performance management (ii) Study the different techniques for dynamic budget reporting and dashboards (iii) Give complementary notions for key performance indicators and their visualisation
2	Staff training in Business English	From 8 July to 5 August 2021	Thirty (30)	Twenty-five (25)	E&T Solutions	(i) Equip staff with finance jargon (ii) Cover one module in three of the two selected fields (banking and finance)

N°	THEME	PERIOD	DURATION (NUMBER OF DAYS)	NUMBER OF PARTICIPANTS	INSTITUTION	OBJECTIVES
3	Training of staff on the use of professional messaging tools in OUTLOOK software	8 - 11 September 2021	Four (4)	Twenty-five (25)	Consulting firm "JB&V Services"	(i) Help staff become familiar with the Microsoft Outlook 2013 environment, (ii) Enable staff to discover and master the basic and advanced features (iii) Set up an Outlook account.
4	Planning, monitoring and evaluation of services	13 - 16 October 2021	Four (4)	Twelve (12)	E and T SOLUTIONS	(i) Strengthen the participants' skills in planning, monitoring and evaluation of their activities, (ii) Enable each learner to know his or her level of involvement in an activity with regard to his or her training and professional environment, by linking monitoring-evaluation to the design of an activity (iii) Equip the participants with theoretical and practical knowledge of the monitoring-evaluation plan development process.
5	Strengthening your personal effectiveness	06 - 17 December 2021	Twelve (12)	Two (2)	CIFOPE (Training Institute for Development)	(i) Discover the most common features of Word, Power point and Office (ii) Build the capacity in written and verbal information processing, (iii) Optimise collaboration with managers to ensure adequate management of activities related to strategic orientations
6	Optimise your organisation with Lean Management	17 - 19 December 2021	Three (3)	One (1)	IHfRA (Innovation Hub for Research in Africa)	(i) Accept to see the organisation from a different point of view that highlights value creation (ii) Define the vision

N°	THEME	PERIOD	DURATION (NUMBER OF DAYS)	NUMBER OF PARTICIPANTS	INSTITUTION	OBJECTIVES
6						and strategy to best fulfil the mission of the company with the participation of all its members (iii) Assess the means available to the company to analyse the current situation, identify the obstacles and pave the way to the steps that lead to the vision.
7	Project Management Training	21 - 24 December 2021	Four (4)	Ten (10)		(i) Know the level of involvement and intervention in budgeting in relation to their background and professional environment, (ii) Know about planning and different types of budgets, (iii) Know how to compare different processes to generate financial estimates and design processes to develop an operational budget with their team.
8	Training for staff representatives	22 - 23 December 2021	One (1)	Twenty-five (25)	Consulting firm "JB&V Services"	(i) Define the role, obligations and means of action of staff representatives (ii) Inform staff about the difference between a staff representative and an elected staff representative (iii) Explaining how and when to call upon a staff representative.

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(P.A.C)

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