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# **NEGOCIATIONS FOR REVISION OF ROAD TARIFFS (Fuel Levy)**

**THE EXPERIENCE OF CAMEROON**

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**September 2005**

**Source: Road Fund**

# SUMMARY

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- **Preamble.**
- **Budgetary Allocation.**
- **Estimation of the annual budget of the Road Fund and the amount allocated to each vote holder.**
- **The new approach through the memorandum of Understanding with EU and the French C2D.**

# PREAMBULE

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- Cameroon is engaged vis-à-vis its development partners intended to ensure sustainable financing of road maintenance in order to conserve the road network in the long run, an important factor in durable reduction and eventual elimination of poverty.
- Financially, this means an improvement in collecting road maintenance resources, to allocate the said resources to the Road Fund, and to study the possibility of a second generation Road Fund.

## PREAMBLE (cont'd)

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- Concerning the collection of resources, the Road Revenue Assurance Programme was put in place in March 2005 and is operating since August 2005;
- The Government also undertook an engagement to increase the annual allocations of the Road Fund every year with an objective of 50 milliards FCFA in 2008.

# Budgetary Attributions

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- Those involved in the elaboration of the Road Fund budget are :
- **The Parliament** which, in voting the finance bill, fixes the amount of fiscal resources allocated to the Road Fund, as well as the road maintenance expenditure of the vote holding ministries;
- **The Minister of finance** who approves the budget of the Fund, after its adoption by the management committee and fixes the level of fiscal revenues to be inserted in the draft budget submitted to parliament ;
- **The Management Committee** of the Fund which adopts the programmes and budgets submitted by the vote holders of the resources of the Fund (MINTP, MINT, MINDUH, DG of the Fund) and decides on the consolidated budget of the Fund;

# Budgetary Attributions

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- **The Vote Holders and their appointed persons** who draft and execute their annual works programme and the necessary budgets, (award of contracts, follow-up of their execution and authorise expenditure);
- **The Road Fund Manager** who, besides the preparation and execution for of the recurrent budget of the Fund, establishes the consolidated budget of the Fund and controls the execution respecting the prescriptions of the statuted and the code of procedures.

## **Estimation of the annual budgetary Allocation of the Fund and the amount allotted to each vote holder**

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The role of the Road Funds consists of :

- Estimating, in relation with the MINEFI, the relevant budgetary resources of the finance bill;
- Evaluating the resources generated and/or collected by the Fund;
- To determine the global budgetary allocation of the Fund (Revenue Budget) and to fix the amount to be allocated to each vote holder, by applying the quotas fixed by the statute of the Fund.

## **Estimation of the annual budgetary Allocation of the Fund and the amount allotted to each vote holder**

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- The following duties are carried out, under the control of the Fund Manager, in consultation with the General Directorate of budget (MINEFI) as far as the resource estimation is concerned and the determination of the amounts allocated to the different vote holders; this should as much as possible, take the analysis of the needs received from the latter into account.
- This stage ends in the elaboration of a report to the Management Committee, giving the details of the expected revenue, the needs expressed by the vote holders, the achievements of the present year, the amounts proposed by the Manager.

## **Estimation of the annual budgetary Allocation of the Fund and the amount allotted to each vote holder**

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- La dotation du Fonds et l'enveloppe allouée à chaque ordonnateur, y compris pour le fonctionnement du Fonds Routier, seront arrêtées par le Comité de Gestion et notifiées aux différents ordonnateurs par note signée du Président du Comité de Gestion dans le délai fixé par le calendrier budgétaire.

# **La nouvelle approche par le mémorandum of Understanding avec l'U.E. et le C2D.**

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- Il n'existe pas en tant que telle une phase de négociation de révision des tarifs routiers entre le Fonds Routier et l'Administration des Finances au Cameroun.
- Dans le cadre du prochain Programme Routier de l'Union Européenne (9ème FED) en cours de préparation, et du Contrat Désendettement Développement (C2D) avec l'Agence Française de Développement (AFD), le Cameroun a pris des engagements qui peuvent s'assimiler à la conclusion d'une négociation de révision des tarifs routiers.

# ANNEXE 1: Situation Financière Provisoire

## du Fonds Routier au 30 Juin 2005

<b>SITUATION FINANCIERE PROVISOIRE DU FONDS ROUTIER AU 30 JUIN 2005</b>										
<i>EXERCICES : 2005; 2004 ; 2003 ; transitoire 2002 ; 2001-2002 ; 2000-2001 ; 1999-2000 et 1998-1999</i>										
	%	Total cumulé	Exercice 2005	Exercice 2004	Exercice 2003	Exo trans 02	Exo 2001-2002	Exo 2000-2001	Exo 1999-2000	Exo 1998-1999
<b>I - RESSOURCES MOBILISEES</b>										
Redevance d'Usus	93,5	142 826 868 610	15 845 948 971	23 785 214 105	21 140 144 172	9 905 905 878	21467 128 294	18 792 399 383	19 930 428 405	11959 699 402
Péage routier	2,7	4 200 000 000			750 000 000	1200 000 000	1750 000 000	500 000 000		
Pesage routier	2,6	3 931 514 027	563 000 000	1278 220 056	605 788 442	*	763 812 466	304 976 250	415 716 813	*
Produits financiers	0,6	841 502 317	87 377 100	59 270 093	24 541 695	23 780 099	*	256 395 947	390 137 383	*
Pénalités de retard	0,6	934 757 570		4 410 545	56 649 096	187 383 935	341 898 587	344 415 407	*	*
<b>Total ressources</b>	<b>100</b>	<b>152 734 642 524</b>	<b>16 496 326 071</b>	<b>25 127 114 799</b>	<b>22 577 123 405</b>	<b>11 317 069 912</b>	<b>24 322 839 347</b>	<b>20 198 186 987</b>	<b>20 736 282 601</b>	<b>11 959 699 402</b>
<b>II - CHARGES DE L'EXERCICE</b>										
Entretien du Réseau	71,9	108 067 190 031	11074 446 253	17 957 106 739	14 750 541 326	4 826 804 960	19 057 020 906	23 489 432 460	12 956 946 259	3 954 891 128
Entretien des Routes	4,5	6 768 115 792	207 836 417	184 198 585	948 632 945	162 468 753	1828 201 623	881 352 692	897 637 547	*
Entretien des voiries	9,3	13 969 921 772	1676 360 223	2 839 288 117	2 151 627 702	194 556 902	1482 340 027	3 185 110 241	720 638 560	*
Etudes et contrôles	9,4	14 175 145 853	1301 709 026	1934 428 118	2 130 336 664	937 399 441	2 978 438 437	2 119 555 976	2 007 487 975	765 790 216
Prévention et Sécurité	1,1	1 624 430 351	221 812 276	288 843 854	228 436 000	346 732 287	390 829 480	147 776 454	*	*
Protection du Patrimoine	1	1 503 797 018	62 680 336	398 999 313	236 635 137	196 979 630	241 634 810	66 464 850	292 110 142	8 292 800
Prestation d'Audit	0,6	902 484 681	133 268 462	99 235 905	201 888 497	137 648 303	116 676 176	75 987 918	137 779 420	*
Fonctionnement du Réseau	2,2	3 348 413 860	383 321 906	644 207 100	582 761 836	263 209 182	441 690 921	365 340 609	496 463 027	17 149 279
<b>Total des charges</b>	<b>100</b>	<b>150 359 499 358</b>	<b>15 061 434 899</b>	<b>26 004 094 961</b>	<b>21 230 860 107</b>	<b>8 785 799 458</b>	<b>26 536 832 380</b>	<b>30 331 021 200</b>	<b>17 509 062 930</b>	<b>4 900 393 423</b>
Variation nette (ressources à recouler)		4 114 378 485	-2 552 068 037	1468 030 468	2 992 034 503	-2 739 657 484	11682 100	3 465 605 101	1449 593 561	19 158 273
Report trésorerie (début d'exercice)			7 579 698 516	6 988 648 210	2 650 350 409	2 885 737 439	5 088 048 372	11 755 277 484	7 078 464 252	
<b>III - TRESORERIE EN FIN D'EXERCICE</b>		<b>6 489 521 651</b>	<b>6 462 521 651</b>	<b>7 579 698 516</b>	<b>6 988 648 210</b>	<b>2 677 350 409</b>	<b>2 885 737 439</b>	<b>5 088 048 372</b>	<b>11 755 277 484</b>	<b>7 078 464 252</b>