



MEANS FOR THE COLLECTION OF RESOURCES

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BASIC PRINCIPLES

- Grant priority to road maintenance
- Roads are a public asset and a service
- Imputing costs to the road users; each user contributes to the payment according to his use of the structure
- Roads should be managed just as any marketable service
- Demand the greatest rigor in terms of good governance



THE FIRST INFORMATION

Four essential problems can be seen:

- Resolve the problem of chronic lack of financing of road maintenance
- Improve the efficiency in the use of the funds
- Optimise the application of resources
- Show the impact on the quality of the road network

THE LEGAL FRAMEWORK AND THE NATURE OF THE FUNDS



- The resources and expenditures of the RMF are determined by Law
- The roles to be played are defined by Law, as well as the nature of the work that can be accepted for financing
- Special and final clauses concerning the management structure (Administrative Council, Management Committee and General Direction – must all be defined by Law)
- The road user fees are generally instituted by Governmental Decree



THE NATURE OF THE FUNDS

- Its own resources:
- Road user fees based on:
 - petroleum products
 - taxes based on vehicle size
 - other
- fees to be paid at a toll booth
- Appropriated resources :
- subsidies or State contributions or funds from a collectivity
- loans received by a Government from national or foreign financial institutions
- income from the investment of available funds
- various receipts, gifts and donations



THE COLLECTION PROCESS AND THE AVAILABILITY OF THE FUNDS

- Necessity to open an account in a recognised commercial bank in order to receive the collected resources
- Since the resources are generally collected by public accountants (customs agents and accountants from the public treasury), it is necessary to send out an inter-ministerial memo defining the methods for collecting the resources, and their actual means of getting them into the account opened in the name of the road maintenance fund
- The frequency with which the funds are to be made available is also defined in these same conditions
- The RMF must have accounting and financial supports to assure weekly controls (payment sheet and stubs on the receipt book)



THE CONTROL SYSTEM

- Elaborate a Manual for administrative and accounting procedures
- Have an internal control structure within the RMF
- Annually have an outside auditor carry out controls
- Publish the results



SUMMARY

- Define the legal nature of the funds (receipts and expenses)
- Create an autonomous fund
- Assure a good administration of the funds
- Define totally transparent procedures for the collection and availability of the funds to be put into the bank account for road maintenance
- Have the accounts audited
- Publish the results