



FIRST AFRICAN CONFERENCE OF ROAD MAINTENANCE FUNDS , Libreville, December 15 – 18, 2003

THEME N° 2 METHODS OF MANAGEMENT AND ACCOUNTING TOOLS

Case of the Road Maintenance Fund of Gabon
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AN OBSERVATION

The legal framework of the RMF varies from one country to another: Public administrative establishments, public establishments that are industrial and commercial in nature (French acronym = EPIC), simple administrations endowed with financial autonomy

In theory, the legal status should determine the type of accounting system. In the case of a company or an EPIC., the accounting system is directed toward the determination of results (profits or losses).

The application of this principle poses a problem concerning the nature of the RMF activities, the role of which consists in collecting resources, on one hand, and making them available to road maintenance companies or paying for road maintenance, on the other hand.

The RMF is neither a bank nor a business, and the use of a commercial accounting software program very quickly proves to be ill-adapted.

CONSEQUENCES

The essential part of the need for information is produced by work which goes beyond accounting.

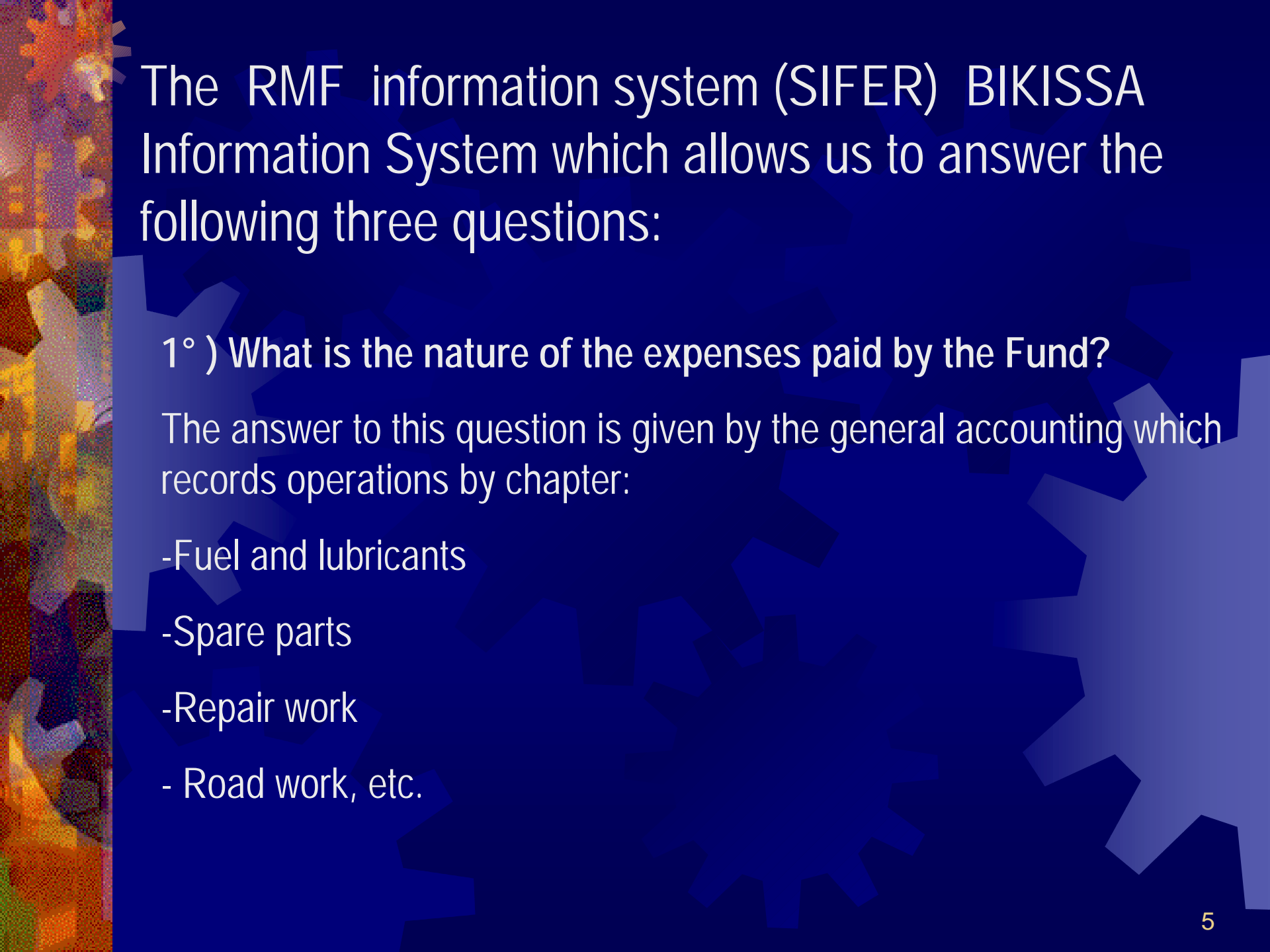
WHICH ACCOUNTING SYSTEM TO APPLY TO THE RMF?

The experience in using a commercial accounting software programme for two years, led us to the creation of an original system for processing information.

LEGAL FRAMEWORK OF THE GABON RMF

- ⇒ Law N° 2 / 97 of June 25th, 1997, leading to the creation, organisation and operations of the Road Maintenance Fund
 - ⇒ Decree N° 00387 / PR / MECV of April 20th, 1998, determining the means of operations for the Road Maintenance
 - ⇒ Decision N° 104 of June 7th, 2000 defining the ways of functioning of the special account open at the Bank of Central African States (BEAC) in the name of the Road Maintenance Fund.

ROLE : Financing the regular and special road maintenance expenses of the national road network (nearly 10,000 Km of roads). Not included in this are the expenses of rehabilitation and the creation of new road.



The RMF information system (SIFER) BIKISSA Information System which allows us to answer the following three questions:

1°) What is the nature of the expenses paid by the Fund?

The answer to this question is given by the general accounting which records operations by chapter:

- Fuel and lubricants
- Spare parts
- Repair work
- Road work, etc.



2°) What is the destination of expenses and who are the beneficiaries?

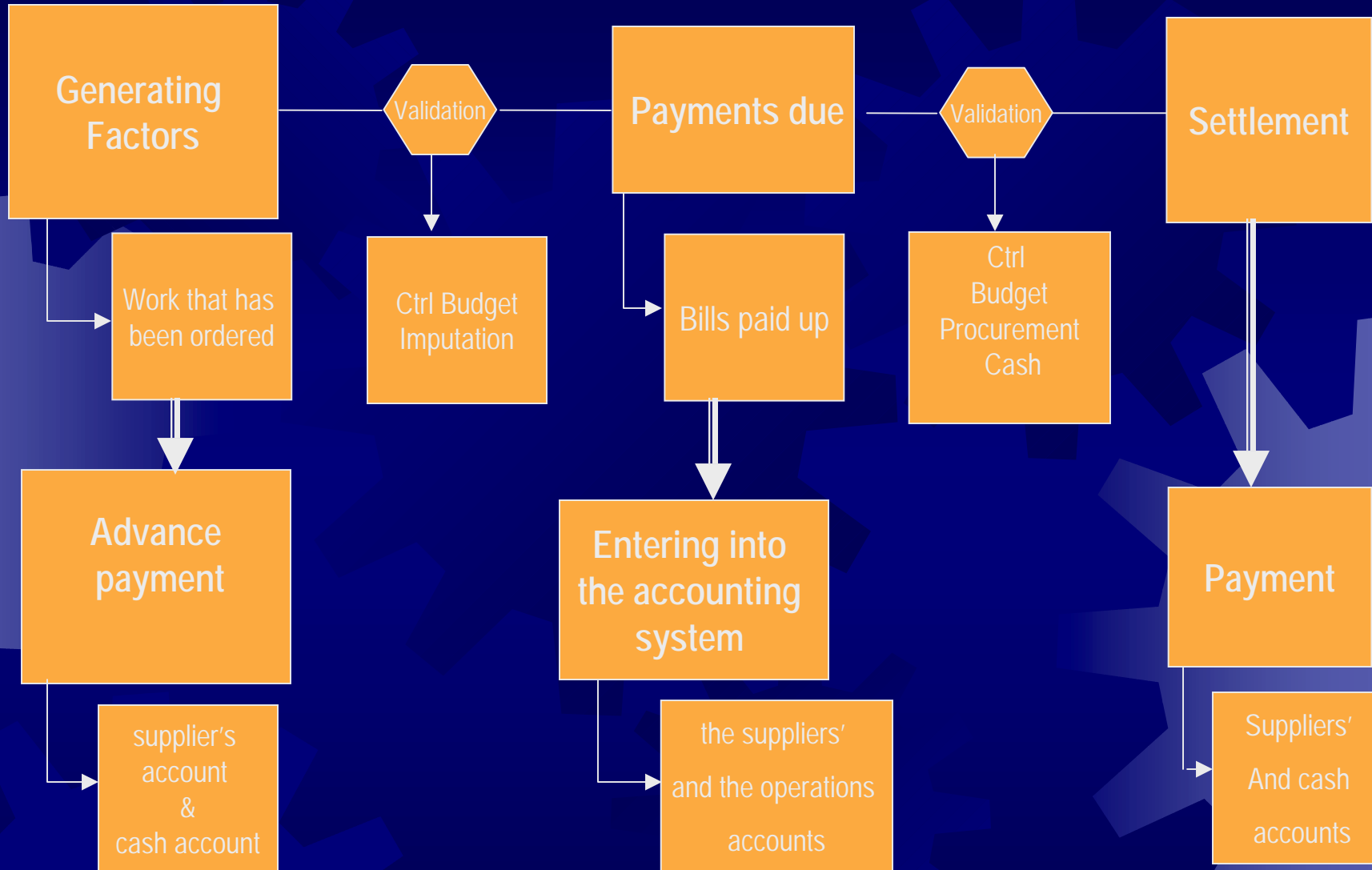
The answer to this question is given by the analytical accounting which attaches expenses to the road sections concerned. From that moment on, it is possible to know the maintenance costs of each road section for the company, as well as the detailed cost for the administration.



3°) Are the expenses covered always according to the corresponding budgets?

This question concerns the problems of Public Accounting, but also requires management control with the goal of limiting costs.

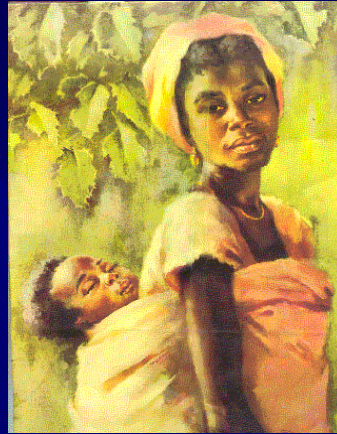
SIFER BIKISSA PROCESS



Automatic Generation of Data

Automatic printing up of financial supports (orders, payments)

STRUCTURE OF THE SIFER BIKISSA



4 MODULES:

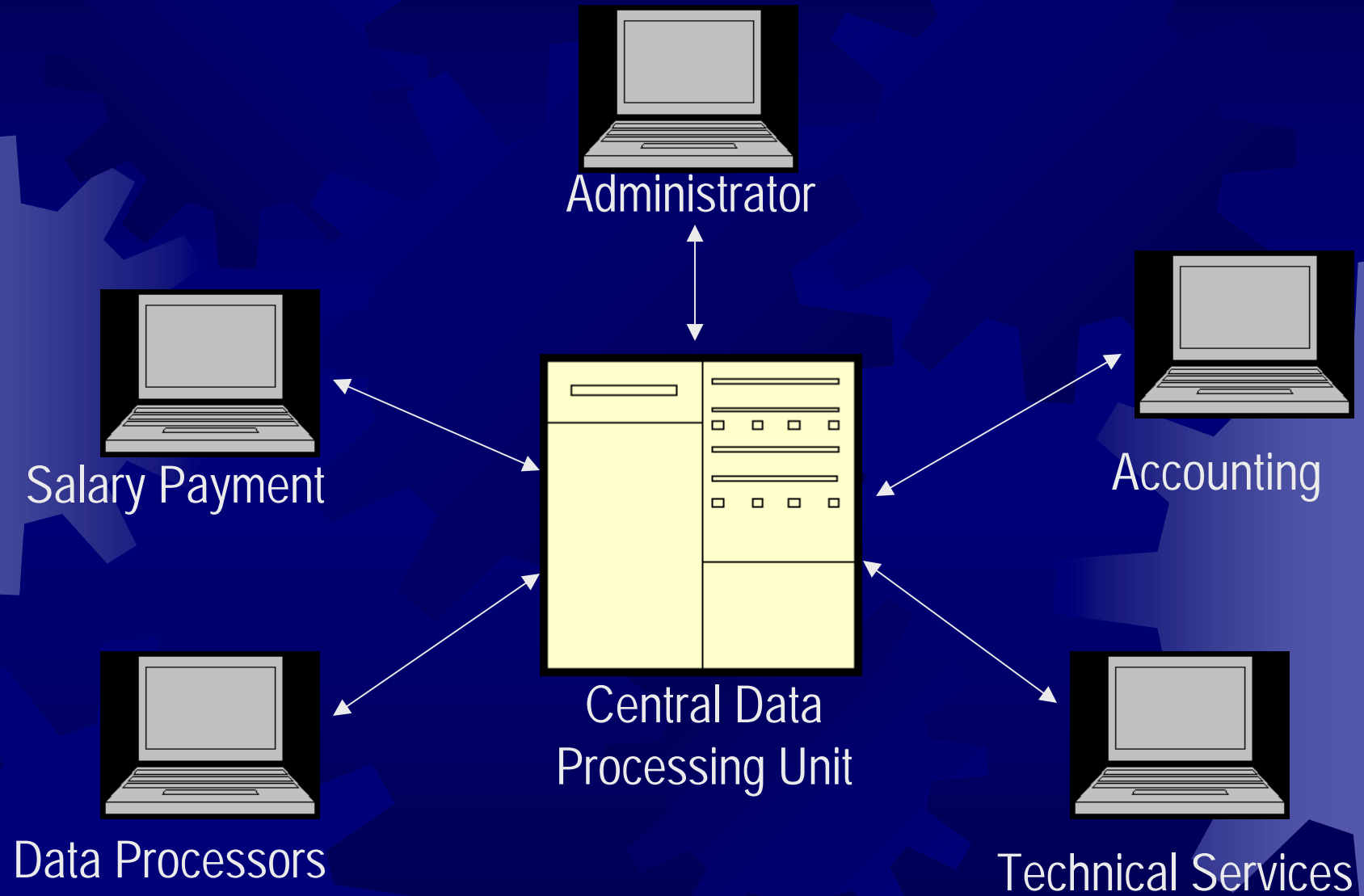
- ★ MANAGEMENT OF GENERATING FACTORS

- ★ ACCOUNTING

- ★ PAYMENT AND MANAGEMENT OF HUMAN RESSOURCES

- ★ GENERAL CONTROLS

Ideal Distribution of Activity





I thank you.