

REPUBLIC OF CAMEROON
Peace Work Fatherland

PRESIDENCY OF THE REPUBLIC

MINISTRY OF PUBLIC CONTRACTS

REPUBLIC OF CAMEROON
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PUBLIC CONTRACTS EXECUTION FOLLOW-UP AND EXTERNAL CONTROL GUIDE

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FOREWORD

Major lever of the implementation of public development policies, the public contracts system, considering the multiple divergent interests, distinguishes itself by its dynamism, driven by the incessant quest for appropriate rules to optimize the management of resources for the full satisfaction of the requirements of general interest.

It is in this light that after the reform of the Cameroonian public contracts system of 2011 whose granitic basement evidences the advent of a specific ministry devoted to this sector of activities, followed that of 2018, prompted by the requirements of modernisation, underpinned on its part by the need to align our system to norms, standards and internationally accepted good practices.

The advent of this new reform, backed by Decree No. 2018/366 of 20 June 2018 to institute the Public Contracts Code, led to the re-orientation and profound reorganisation of the duties of the major stakeholders of the system.

This explains why the Ministry of Public Contracts, from its initial assignments ensuing from the 2011 reform, was enshrined in the Public Contracts Code referred to above, as the driving force of government's action in terms of external control of Public Contracts execution.

This external control of contracts execution comes to supplement the public contracts execution follow-up exercised by the Project Owner or the Delegated Project Owner through the Contract Manager and the Contract Engineer who he accredits, and the Project Manager, if applicable.

From this redesign of the duties of stakeholders where MINMAP is at the hub of public contracts external control, its mission since then, entails henceforth to ensure the regularity and the quality of award, as well as the effectiveness and quality of the execution of all contracts. It is and remains understood that the Head of this Ministry, in the exercise of his duties as the Authority in charge of Public Contracts, globally oversees the organisation and proper functioning of the system.

This dynamics of rules, automatically imposes on the stakeholders concerned, the imperative obligation of the readjustment and substantial update of instruments and knowledge required for the full accomplishment of duties conferred on them, at the risk of being outdated with the evolution of time. The unavoidable consequence ensuing therein, being poor performance or inefficiency.

It is within this well understood logic that really falls the initiative of drafting a Public Contracts Execution Follow-up and External Control Guide.

It should be emphasized that, this guide, serves as a guiding light to stakeholders in charge of public contracts execution follow-up and external control.

With this instrument, these stakeholders henceforth have a compass that sets the course of their action and thus address any possible shortcoming.

This guide makes implementation professional, for a follow-up and performant external control of effectiveness and quality of all services subject of public contracts, in order to publicise the prescription of the **President of the Republic, Head of State, His Excellency Paul Biya** which requires that all the projects approved and financed should be effectively executed according to the standards laid down. /-



ABBREVIATIONS AND ACRONYMS

BCT:	Technical Control Office
BPU:	Unit Price Schedule
GAC:	General Administrative Clauses
SAC:	Special Administrative Clauses
STC:	Special Technical Clauses
PCC:	Public Contracts Code
CST:	Technical Specifications
CV:	Curriculum Vitae
TF:	Tender File
DQE:	Detailed Quantity and Estimate
ERP:	Establishment open to the public
HT:	Exclusive of Taxes
INTOSAI:	International Organisation of Supreme Audit Institutions
IGH:	High-Rise Building
ISO:	International Standardisation Organisation
MDC:	Control mission
MINEPAT:	Ministry of Economy, Planning and Regional Development
MINMAP:	Ministry of Public Contracts
MINFI:	Ministry of Finance
PO:	Project Owner
DPO:	Delegated Project Owner
OS:	Administrative Order
OSD:	Stat-up Administrative Order
ESMP:	Environmental and Social Management Plan
SEPP:	Site Environment Protection Plan
ToR:	Terms of Reference
ATI:	All Taxes Inclusive

BACKGROUND INFORMATION

A. CONTEXT

In 2009 Cameroon was endowed with a long-term development vision for its economic and social development with the ambition of being “an emerging, democratic and united country in its diversity by 2035” contained in the Growth and Employment Strategy Paper (GESP, 2009).

When the GESP came to an end in 2019, it was relayed by the National Development Strategy (NDS) 2020-2030 whose major challenges notably concern:

- Revitalizing the economy;
- Improving the security climate;
- Strengthening the sociological fabric;
- Improving the livelihoods of the population in a sustainable manner.

This strategy which shall depend on a certain number of growth sectors including infrastructure, agriculture and energy are divided into massive investments on the part of the State and its partners; investments which realisation is carried out through public procurement.

Decree 2011/408 of 9 December 2011 to create a Ministry in charge of Public Contracts came to strengthen this will of the Head of State. Its institutional anchoring is a testimony of the option taken by the State to sanitize this sector.

The successive speeches of the President of the Republic, for some years now, highlight irregularities in the public contracts execution, characterised by abandoned construction sites, excessive poor workmanship and even fictitious contracts.

Following these reports, the President of the Republic initiated profound reforms in the public contracts system.

Thus, with the signing of Decrees No. **2018/366 of 20 June 2018 to institute the Public Contracts Code** and No. **2018/355 of 12 June 2018 to lay down common rules applicable to contracts of public enterprises**, the Project Owner (or the Delegated Project Owner) ensures the follow-up of public contracts execution, while the Ministry of Public Contracts has become the organ in charge of the external control of Public Contracts execution.

The “External Control of Public Contracts Execution” henceforth assigned to MINMAP is a new notion of Public Contracts Control which comes to strengthen the follow-up already

exercised by the Project Owner (or the Delegated Project Owner) through the Contract Manager and the Contract Engineer and the Project Manager, if applicable.

If the major pre-occupation of a contracting authority in the **award** phase is to choose a bidder who better guarantees the realisation of the project in the best conditions in terms of quality, cost and deadline,

This pre-occupation of the best choice is transformed in the **execution** phase into a challenge aimed at prompting the selected contractor, to **fulfil his commitments contained** in his bid.

B. OVERALL OBJECTIVE OF THE GUIDE

The overall objective of this guide is to put at the disposal of the staff in charge of the follow-up of public contracts execution and of the external control of public contracts execution, a technical and regulatory reference instrument aimed at facilitating the regulation of the execution of their missions, in order to ensure the effectiveness and quality of realisations.

C. SPECIFIC OBJECTIVES OF THE GUIDE

The specific objectives of this guide are:

- Improve the quality of follow-up and external control of public contracts execution;
- Serve as means of communication and training of personnel;
- Harmonise follow-up and control techniques;
- Promote the rapid mastery of specific monitoring and control techniques;
- Establish transparency in the monitoring and control process;
- Facilitate citizen participation.

D. DEFINITIONS OF SOME CONCEPTS

In order to understand the concepts used in this guide, it is necessary to define the following:

- **Services Follow-up:** Basically, the follow-up of a public contract consists in managing and establishing, as its execution progresses, compliance with contractual clauses, norms and standards.
- **Control:** Generally, within the public contracts framework, a control is an operation where by, if applicable, an official or an expert verifies the existence of a fact or a deliverable subject of a contract (control of effectiveness), while ensuring the conformity of the said fact, or deliverable with the contract, a standard or well specified regulation (quality control).

- **External control:** control carried out by an independent body which is not part of the services of the Project Owner and enables to contribute to the prevention of technical hazards likely to occur during the design, realisation and use of deliverables subject of public procurement.
- **Audit:** The audit of a public contract is a methodical approach enabling make a motivated and independent judgement referring to standards, the reliability or the effectiveness of an organisation's systems and procedures during the execution of the contract concerned in order to give him, an assurance on the level of mastery of his operations, provide him with advice to improve on them and contribute to create added value.
- **Internal control:** Internal process to the organisation designed, implemented and maintained by the officials in charge of governance, management and other personnel and whose purpose is to provide reasonable assurance of achievement for the entity's objectives with regard to the reliability of its technical-financial information, the effectiveness and efficiency of its activities and compliance with applicable legal and regulatory instruments.
- **Control file:** Document archiving all the data and information collected during control mission.
- **Mission team:** All the members and professional staff executing a mission.
- **Non-compliance:** Instruments, including omissions committed intentionally or unintentionally by the contractor, which violate the contract, standards and legal texts in force.
- **Quality control review of the control mission:** Process designed to objectively evaluate, latest at the date of the mission report, the significant judgements made by the mission team and the conclusions reached for the purposes of formulating recommendations.
- **Control risks:** Risk that the controller expresses an inappropriate opinion on the subject considered. Can be cited among others, the risk of non-detection which is the risk that the procedures implemented by the controller do not allow him to detect an existing abnormality.

E. ROLE OF CONTROL

Control plays the role of evaluation, detection, deterrence, foresight, information and advice.

- **Evaluation:** The evaluation carried out within the framework of the external control of the execution of public contracts enables to establish that the services are carried out in accordance with the contractual clauses, the regulations in force and standards.
- **Detection:** Control is intrinsically a process of examining and diagnosing shortcomings, defects, poor workmanship, in short, all conformity gaps which affect the process or the deliverable, in order to administer appropriate palliatives in a timely manner.
- **Deterrence:** Control in public contracts is equally intended to deter, not only by its wish to fight against fraud in the public contracts physical and financial execution, but equally by its consequences induced as it contributes to the repression of stakeholders involved.
- **Foresight:** The capacity of control to prevent malfunctions or possible disasters should equally be noted. In fact, control enables to anticipate on the risks of incidents that may require corrections and appropriate adjustments on deliverables.
- **The information:** Control, through its reports, has the role of informing target decision-makers, citizens, political authorities on the way public contracts are managed, on the economic and social results that the controlled entities have achieved, on the means that were mobilised and used to achieve these results as well as on the difficulties encountered.
- **Advice:** Control provides an advisory function which is reflected more generally through recommendations.

F. FUNDAMENTAL PRINCIPLES OF PUBLIC CONTRACTS EXECUTION FOLLOW-UP AND EXTERNAL CONTROL

The fundamental principles of public contracts execution follow-up and external control are:

- Ethics;
- Professionalism; and;
- Competence and expertise:

Ethics

Controllers shall respect pertinent ethical rules and shall be independent. Compliance with ethical rules and independence contribute to strengthening the reliability of mission reports. Their absence constitutes indeed the main risk of control.

The following malpractices shall be banned by the stakeholders in charge of the follow-up and external control of public contracts execution.

These include:

- Solicit any benefits in order to influence one's action;
- Distort or misrepresent facts;
- Harm the contractors or their properties;
- Threaten directly or indirectly;
- Destroy, falsify, alter or conceal evidence of an investigation;
- Threaten, harass or intimidate persons controlled;
- Carry out actions likely to compromise its integrity;
- Have a financial; personal or other interest in a procedure;
- Omit or neglect to carry out controls or give the technical opinions prescribed;
- Willingly abstain from informing the competent authority of irregularities noticed during the realisation of his missions;
- Declare or confirm false information on the structure controlled;
- Receive unjustified benefits or benefits likely to compromise its independence;
- Carry out transactions with the entity controlled.

Professionalism

The staff in charge of monitoring public contracts execution and the external control of public contracts execution shall show proof of an appropriate professional behaviour. They should show proof of critical mind, professional judgement and professional conscience all over their mission:

“Professional judgement”, shall mean the implementation of adapted training, appropriate knowledge and experience.

Professional consciousness, on its part, calls on the controller concerned by his professional development, compliance with his obligations, as well as laws and regulations in force, to pay special attention to the tasks assigned to him.

Critical mind: refers to vigilance, as well as a critical attitude when evaluating the elements presented to the controller. Thus, for example in the case of an ex-post control, a controller is bound to keep a critical spirit until he obtains a certain assurance as to the authenticity of the bundles or accuracy of the presentations received from the stakeholders.

Competence and expertise:

The stakeholders in charge of public contracts external control shall have the **necessary competence** or have access to it, to monitor and control the execution of a given contract.

These stakeholders and more specifically the team in charge of external control must collectively have the knowledge, competences and necessary expertise to carry out the mission, be acquainted with standards and legislative and applicable regulatory instruments, and have a perfect mastery of contracts to be controlled and all the related document bundle. They must preserve their professional competences thanks to the permanent professional improvement.

G. LEGISLATIVE AND REGULATORY FRAMEWORK

The monitoring and control of public contracts depends on a legislative and regulatory framework whose most salient instruments are:

- The Law No. 92/007 of 14 August 1992 to institute the Labour Code;
- Law No. 096/12 of 5 August 1996 to lay down the legal framework relating to the management of the environment;
- Law No. 2009/011 of 10 July 2009 to lay down the financial regime of Regional and Local Authorities;
- Law No. 2011/008 of 6 May 2011 to lay down guidelines for territorial planning and sustainable development Cameroon ;
- Law No. 2018/011 of 11 July 2018 to lay down the Code of Transparency and good governance in the management of public finances in Cameroon;
- Law No. 2018/012 of 11 July 2018 to lay down the financial regime of the State and other public entities;
- Law No. 2019/024 of 24 December 2019 to lay down the General Code of Regional and Local Authorities;
- The finance Law in force;

- Decree No. 2001/048 of 23 February 2001 on the establishment, organisation and functioning of the Public Contracts Regulatory Agency, as amended and supplemented by Decree No. 2012/076 of 8 March 2012;
- Decree No. 2003/651/PM of 16 April 2003 lay down rules for the implementation of the tax and customs regime of public contracts;
- Decree No. 2011/1339 of 23 May 2011 on the exemption of public contracts regulation dues and granting the benefits of contracts TF purchase fees to Regional and Local Authorities;
- Decree No. 2012/075 of 8 March 2012 to organise the Ministry of Public Contracts;
- Decree No. 2016/0886/PM of 25 April 2016 on the general framework for the execution of projects under State supervision;
- Decree No. 2018/0001/PM of 5 January 2018 to set up a public contracts dematerialisation platform and lay down rules for its use ;
- Decree No. 2018/0002 /PM of 5 January 2018 to lay down the terms and conditions for online procurement procedures in Cameroon;
- The Decree No. 2018/355 of 12 June 2018 to lay down common rules applicable to contracts of public enterprises;
- Decree No. 2018/366 of 20 June 2018 to institute the Public Contracts Code and Circular No. 0005/LC/MINMAP/CAB of 3 July 2018 to specify transitional measures to observe following the signing and publication of the said Decree ;
- Decree No. 2018/4992/PM of 21 June 2018 to lay down rules governing the process of maturation of Public Investment projects;
- Order No.033/CAB/PM of 13 February 2007 to put into force the General Administrative Clauses (GAC) applicable to Public Contracts;
- Order No.0271/MINMAP/CAB of 27 September 2018 to institute and organise the modalities of remuneration and Performance based payment of some stakeholders of the Public Contracts System;
- Order No. 401/A/MINMAP/CAB of 21 October 2019 to lay down the thresholds for the use of a private project management and modalities for the exercise of a public project management;

- Order No. 402/A/MINMAP/CAB of 21 October 2019 to lay down the nature and the thresholds of contracts reserved to craftsmen, small and medium sized enterprises, grass roots community organisations and civil society organisations and modalities for their implementation;
- Order No.403/A/MINMAP/CAB of 21 October 2019 to lay down the ceilings of allowances paid by Project Owners and Delegated Project Owners to chairpersons, members and rapporteurs of Acceptance Committees and Follow-up and Technical Validation Committees;
- Order No.413/A/PR/MINMAP of 8 December 2020 on the organisation and functioning of public contracts Petitions Review Committee;
- Order 0000168/A/MINMAP of 11 August 2021 to lay down the terms and conditions for the award and execution of design-build contracts;
- Order No.0000212/A/MINMAP of 28 September 2021 to organise the functioning of the Internal Public Contracts Administrative Management Entities;
- Joint Order No.0000001/AC/MINMAP-MINTP of 30 November 2021 to lay down the terms and conditions for the issuance of the certificate of geotechnical conformity of studies and infrastructure works;
- Order No.000007/A/MINMAP of 31 January 2022 to lay down the terms and conditions for the award and execution of frameworks-agreements;
- Circular No.005/C/PR/MINMAP 7 November 2013 to specify the competence thresholds, terms and conditions of public contracts execution control and the issuance of prior visa by the officials of the devolved services of the Ministry of Public Contracts;
- Circular No. 0010/LC/MINMAP of 22 September 2020 on the improvement of the Public Contracts system performance;
- Circular No. 0001/LC/MINMAP of 25 April 2022 relating to the implementation of the Public Contracts Code;
- Technical standards in force in Cameroon.

H. PUBLIC CONTRACTS EXECUTION STAKEHOLDERS

The public contracts code is marked especially by a framework based on the principle of the separation of public contracts award, control and regulation duties.

This framework focuses on the following main stakeholders:

- **The Public Contracts Regulatory Agency (ARMP):** Public administrative establishment in charge of regulation, follow-up and evaluation of the public contracts system.
- **Independent Auditor:** Audit firm of established reputation recruited by the administration and charged with the annual audit of contracts.
- **The Authority in charge of Public Contracts:** Authority heading the competent government service in the field of public contracts.
- **The Contracting Authority:** natural person authorized to manage the contracting process and sign the related contracts. They are the Project owners and Delegated Project Owners.
- **The Contract manager:** natural person accredited by the Project Owner or the Delegated Project Owner to provide general administrative, financial and technical assistance at the definition, preparation, execution and acceptance stages of the services under the contract. He oversees the general management of the execution of services, decides on all the technical and financial provisions and represents the Project Owner or the Delegated Project Owner before dispute settlement bodies.
- **The Follow-up and Technical Validation Committee:** a committee comprising members chosen by virtue of their domain of expertise and responsible for monitoring and validating the services provided within the scope of intellectual service contracts worth at least 100 000 000 (one hundred million) CFA francs.
- **Administration's contracting partner or contract holder:** any natural person or corporate body party to the contract, responsible for the execution of the services provided for in the contract.
- **MINMAP Controller:** Natural person assigned by the Minister in charge of Public Contracts to ensure the control of effectiveness, quality and the conformity of services subject of the contract. He has access to all the execution sites or of delivery of services relating to the contract and ascertains every gap on the quality and quantities of services executed or underway on the basis of the contract, bid, and other contracts management and execution documents. The contractor shall, at his request, present any document or proof likely to improve his understanding of the state and the level of contract execution.
- **Business grouping:** a group of enterprises or service providers bound by a single agreement and represented by one of them, acting as common agent. The business grouping may be joint or several.

- **Contract Engineer:** public law natural person or corporate body accredited by the Project Owner or the Delegated Project Owner to monitor contract execution. He is responsible for technical and financial monitoring. As such, he assesses, decides and gives instructions having no financial incidence. He reports to the Contract Manager.
- **Project Manager:** public or private law natural person or corporate body designated by the Project Owner or the Delegated Project Owner to defend the latter's interests at the definition, preparation, execution and acceptance stages of the services under the contract.
- **Project Owner:** minister or person ranking as such, chief executive of a regional or local authority, general manager and manager of a public establishment, representing the beneficiary of the services provided for in the contract.
- **The Delegated Project Owner:** person acting as representative of the Project Owner and performing some of the duties of the latter. They include Regional Governors, Senior Divisional Officers and Heads of Cameroon's diplomatic missions abroad, empowered to conclude and sign contracts financed from votes delegated by a Project Owner and, where applicable, the manager of a project benefiting from external funding.

The relationship between the Project Owner and the Delegated Project Owner are governed by a convention or any other authorisation which provides among others, duties assigned to Delegated Project Owners, as well as conditions of technical, financial and accounting control carried out by the Project Owner at the different phases of the project, with the exception of Regional and Divisional Delegates of public administrations and public establishments of administrative nature.

- **The contract holder (or service provider) :** natural person or corporate body party to the contract, in charge of the execution of services provided for in the contract, as well as its duly appointed representative(s), person(s), successor (s) and/or agent (s). He is the contracting partner of the administration.
- **The Ministry of Public Contracts (MINMAP):** Ministry charged with the organisation and proper functioning of public contracts.

Part I: PUBLIC CONTRACTS EXECUTION FOLLOW-UP

I. PUBLIC CONTRACTS EXECUTION FOLLOW-UP

In accordance with the provisions of Articles 43 to 46 of the Public Contracts Code, the follow-up of public contracts execution is carried out by the Project Owner (or the Delegated Project Owner).

He shall put in place all the organs and mechanisms enabling:

- The administrative follow-up of the contract,
- The technical follow-up,
- The financial follow-up
- The optimal management of deadlines,
- The management of contractual modifications and complaints of the administration's contracting partner.

In this regard, the Project Owner (or the Delegated Project Owner):

1. accredits a Contract Manager, in charge of the general management of the execution of services;
2. appoints a Contract Engineer for the technical and financial follow-up and control of contract execution, and;
3. recruits a Project Manager, if applicable, to guarantee his interests at the definition, preparation, execution and acceptance stages of the services subject of the contract.

I.1. DUTIES OF CONTRACTS EXECUTION FOLLOW-UP STAKEHOLDERS

I.1.1. The Project Owner (or Delegated Project Owner):

- appoints the Contract Manager as well as the Contract Engineer, and puts at their disposal the appropriate means for a proper accomplishment of their mission;
- signs administrative orders to commence services ;
- signs administrative orders with incidence on the costs, deadline and objectives in the conditions provided for in the General Administrative Clauses;
- appoints a representative who presides over the Acceptance Committee of services;
- orders the payment of detailed accounts
- terminates contracts after formal notice, if applicable;
- ensures the drafting of contract execution completion report.

I.1.2. The Contract Manager

The Contract Manager is a natural person accredited to provide general administrative, financial and technical assistance at the definition, preparation, execution and acceptance stages of the services subject of the contract.

He decides on all the technical and financial provisions and represents the Project Owner or the Delegated Project Owner before competent dispute settlement bodies.

In this capacity, he shall particularly be responsible for:

- ensuring the proper fulfilment of legal, administrative, social and contractual obligations;
- drafting contracts execution progress and completion reports;
- liquidating detailed accounts and monitoring their settlement. To that end, he shall receive the related supporting documents from the payment bodies;
- convening the acceptance committee or the technical validation committee;
- following-up the Project Manager where necessary, and approving his periodic reports;
- forwarding execution reports and documents to the Project Owner, the Ministry of Public Contracts and to the contracts regulatory body;
- arbitrating conflicts between the Contracting Party and the Engineer or where applicable, between the Contracting Party and the Project Manager;
- chairing periodic contract management meetings.

He reports to the Project Owner or to the Delegated Project Owner .

Regional and Divisional Delegates of government services shall perform the duties of Contract Manager of contracts for which they are Delegated Project Owners.

However, Regional and Divisional delegates of government services may delegate one of their staff to perform the duties, considering their workload and to enable the effective monitoring of services execution.

I.1.3. The Contract Engineer

The Contract Engineer shall be a public law natural person or corporate body responsible for the technical and financial monitoring and supervision of contract execution

As such, he shall:

- approve the execution draft and the various modifications proposed by the Contracting Party, or by the Project Manager, where necessary;
- ensure that the project is functional and in compliance with the objectives set by the Project Owner or the Delegated Project Owner;
- ensure services quality control, in case of public contractorship;
- check and jointly sign the job costs sheets with the Contracting Party;
- endorse the statements of accounts for services executed;
- supervise pre-acceptance operations;
- coordinate various project stakeholders, if need be;
- ensure the implementation of the various guarantees, during the execution phase or throughout the project cycle.

He reports to the Contract Manager

I.1.4. The Project Manager

The Project Manager is a public or private law natural person or corporate body charged with the management and permanent control of service execution;

In this light, he shall:

- assist the Project Owner the award of works or supplies contracts, where necessary;
- ensure compliance with works or supplies contract clauses by the contract holder;
- ensure quality control of the services executed and pre-accept or not parts of projects executed ;
- verify the quantities to be included in the job cost sheet and approve the detailed accounts;
- chair meetings in the absence of the Contract Manager and the Contract Engineer;
- draft or ensure the drafting of periodic control reports;
- forward the copy of the final reports on his services to the Project Owner, the Ministry of Public Contracts and the public contracts regulatory body .

He shall perform his duties under the supervision of the Contract Engineer.

I.2. FOLLOW-UP ACTIVITIES OF PUBLIC CONTRACTS EXECUTION

The aim of this guide is to provide public contracts execution follow-up stakeholders, with a sequential and progressive view of actions to carry out in order to monitor and govern project execution:

- from the signing of the contract.

- during the execution of services;
- in the event of amendment;
- before the provisional acceptance of services;
- before the final acceptance of services, and;
- after the final acceptance of services;
- After the termination of the contract.

I.2.1. Upon signing of the contract

No.	Description	Stakeholders	Deadlines	Actions to be carried out
1	Notification of the contract.	Project Owner	5 days after signature-	The contract notification letter must be drafted, signed and notified to the service provider by the Project Owner.
2	Registration of the contract in seven (7) copies.	Contracting partner	30 days maximum after notification	The service provider shall register his contract following the regulation in force.
3	Final bond 2 to 5 %. (Exempted for contracts of less than fifty million)	Contracting partner	20 days	20 days after notification of the contract, the service provider must produce this bond before the release of the bid bond. This guarantee is issued by an authorised financial institution.
4	Administrative order to start services	Project Owner	15 calendar days from the notification of the contract	The Project Owner issues an administrative service order to start services. The contractual deadline runs from the date of notification of that administrative order.
5	Approval of the planning.	Contract Manager	7 days SAC:	The Contract Manager appraise the prerequisites and the minor modifications proposed by the service provider.
6	Site insurances.	Contract Manager Contracting partner	-	The service provider presents insurance policies subscribed to the benefit of the administration, the Contract Manager approves their conformity.
7	Start-off advance.	Contracting partner		Requested by the service provider, it shall not exceed 20 % of the amount of the works contract and 30% for supplies. Guaranteed at 100 %; it is repayable by deduction on discount and entirely reimbursed from 80 % of services).
8	Approval of specific documents (execution draft, actions plan, quality assurance plan, etc.	Project Owner		The Project Owner approves these documents by letter of approval or approval visa
9	Guarantee deposit or Retention bond (≤ 10 %).	Contracting partner	-	The contracting partner may provide in replacement of the retention bond a guarantee deposit.
10		Project Owner		When the contract defines a guarantee or maintenance period, the Project Owner retains part (≤ 10 %) of the amounts due under the contract which he blocks until the end of the guarantee period

I.2.2. During the execution of services

No.	Description	Stakeholders	Deadlines	Actions to be carried out
1	Taking into account job cost sheet (job cost sheets are established following joint statements between the enterprise and the Project Owner.)	Contracting partner Project Manager or Contract Engineer		Establishment of provisional detailed account
2	Provisional detailed account. (Submitted to the approval of the Contract Engineer (or the Project Manager, if applicable) then at the signature of the Contract Manager)	Contracting Partner Project Manager Contract Engineer Contract Manager Project Owner	Monthly	Transmit the provisional detailed account for endorsement to the Finance Controller for the continuation of payment procedure accompanied by the necessary bundle of documents
3	Execution planning Periodically, check compliance with execution planning. In case of delay, the Engineer sends a letter to the enterprise urging it to catch up the delay	Project Manager Contract Engineer	-	The Project Manager or the Contract Engineer verifies compliance with the execution planning and in case of delay, he sends a letter of observation to the Contracting partner
4	Monthly reports	Project Manager	-	Letter of approval from the Contract Engineer or the Contract Manager
5	Final report	Project Manager	-	For operations whose deadline exceed a year, the Project Manager establishes annual reports to the attention of the Project Owner and if applicable of the donor. Letter of approval of the Project Owner or the minutes of the technical validation of the final report
6	In the case of works, a logbook is opened at the site to record observations and daily realisations of the site, eventual modifications, contingencies. It keeps information exchange between the control mission and the site.	Contracting partner / Project Manager /	-	The Contract Engineer ensures the keeping of the site logbook and the consistency of its content with the other documents of the site

7	Minutes of the meeting Works meetings are held periodically and end with minute	Project Manager or Contract Engineer Contract Manager	-	The minutes of the meeting is transmitted to the Project Owner
8	Modification of services under execution	Contract Engineer Contract Manager Project Owner		Signing of the administrative order by the Contract Manager, however, administrative orders which have an incidence on the objective, the cost and the services deadline are signed by the Project Owner
9	Delay in the execution of services because of the Contracting Partner	Control mission Contracting Partner Project Owner	-	Implementation of delay penalties by the Project Manager or the Contract Engineer during the establishment of detailed account When delay penalties are due, the Engineer systematically records them in the detailed account. When the detailed accounts are paid to the entrepreneur beyond the time frame provided, he makes a request
10	Delay in the payment of the contractor's detailed accounts beyond the deadline provided (90 days)	Contracting partner Project Owner		Payment of interests on overdue payments by the Project Owner

I.2.3. Case of amendments (additional clauses)

No.	Description	Stakeholders	Deadlines	Actions to be carried out
1	Identification of the subject of the amendment	Project Owner Contracting partner		Preliminary studies and search of funding, if applicable
2	Draft amendment subscribed	Contracting partner Contract Engineer Contract Manager Project Owner		Contacting the competent board by the Project Owner
3	Review of a draft amendment by the competent tenders Board accompanied by the initial contract and previous amendments	Competent Board	-	Transmission of the opinion of the competent board of the draft amendment to the Project Owner
3	Adoption	Board /	-	Verification of the ceiling of 30% of the initial contract
4	Preparation of the amendment	Contract Manager	-	Take into account of the observations of the Board
7	Subscription of the amendment	Contracting Partner Project Owner	-	Signing of the amendment by the Project Owner
8	Notification of the amendment	Contracting Partner Project Owner	-	Signing of the notification letter by the Project Owner

I.2.4. Before provisional acceptance

No.	Description	Stakeholders	Deadlines	Actions to be carried out
1	Pre-acceptance visit	Project Manager Contract Engineer Contractor	-	Pre-acceptance request by the contractor and convening of the acceptance committee by the Project Owner, visit on the site and drafting of pre-acceptance report
2	Visit of the committee on the site	Members of the	-	
3	Possible lifting of reservations	Contracting partner Project Manager Contract Engineer	-	Minutes of the lifting of reservations
4	Provisional acceptance	Acceptance Committee Project Owner	SAC:	Acceptance request by the contractor, convening of the acceptance committee by the Project Owner, visit on the site and drafting of pre-acceptance minutes
5	Release of final bond	Contract Manager Contracting Partner Project Owner		Contracting Partner's request Letter of release signed by the Project Owner
6	Final detailed account at the end of the services	Contracting partner Contract Engineer Contract manager Project Owner	-	Final detailed account signed by the stakeholders and eventual endorsement of MINMAP (for intellectual services and supplies not subject to guarantee)

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I.2.5. Before final acceptance

No.	Description	Stakeholders	Deadlines	Actions to be carried out
1	As-built plans	Contracting Partner Project Manager Contract Manager	-	It is in the case of works contracts, corrected plans such as the works were exactly carried out Provide a reproducible copy. Review by the Engineer and transmission to the Contract Manager
2	Minutes of provisional acceptance	Project Owner	-	Dissemination of minutes of provisional acceptance.
3	Final report	Engineer Contract Manager CSRT	-	Review of the report by the Engineer and validation by the Contract Manager or report of technical validation
4	Periodical visit during the guarantee period	Contracting Partner Project Manager eventual Engineer	-	Visit on the site following the Terms of Reference of the Project Manager's contract Production of a periodical visit report of the Project Manager Transmission of the report to the Project Owner Notification of administrative order in the event of repairs or eventual restoration
5	Final acceptance			In the same conditions as the provisional acceptance
6	General detailed account	Contract Manager or Project Manager Project Owner	30 days after final acceptance (Articles 34 and 35 of the GAC)	Signature by the Project Owner of the general detailed account and notification by administrative order to the contracting partner, it becomes general and final
7	General and final detailed account	Project Owner MINMAP :		Prior endorsement of MINMAP
8	Summary statement of equipment handed over to the Administration	Stores accountant) Project Owner		The stores accountant takes charge of the said equipment and establishes a holder file in the name of the user

I.2.6. After final acceptance

No.	Name	Stakeholders	Deadlines	Actions to be carried out
1	Final acceptance minutes	Contract Manager members of the acceptance committee	-	Final acceptance It further attests that the project or the equipment has been well maintained during the guarantee period and is in good functioning state. It therefore frees the contractor from all contractual obligation
2	Dissemination of final acceptance minutes	Contract Manager	-	All the administrations concerned should be informed that the enterprise is free from any contractual obligation. -
3			-	In the case of a contract with a guarantee period, this is the only real final payment. This detailed payment of accounts of this bill therefore summarises all the rights of the contracting partner, by distinguishing what has already been subject of a payment, and what is still to be received.
4	Restitution of retention bond or release of the corresponding guarantee	Project Owner	-	The Project Owner orders the release of the final guarantee, in witness of the Engineer and Contract Manager. -

Part II: **PUBLIC CONTRACTS EXECUTION EXTERNAL
CONTROL**

II. THE EXTERNAL CONTROL OF EXECUTION

II.1. CONTENT OF PUBLIC CONTRACTS EXECUTION EXTERNAL CONTROL

Control within the meaning of this document concerns all the public contracts as defined by Article 47 of Decree 2018/366 of 20 June 2018 to institute the Public Contracts Code and Article 19 of Decree 2018/355 of 12 June 2018 to lay down common rules applicable to contracts of public enterprises.

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In this capacity, MINMAP:

- is competent for field control of the execution of ongoing public contracts or projects that have started, whether for supplies, studies, audits, full or partial project management of roads, buildings or community facilities and other overarching projects, as provided for by the above-mentioned provisions;
- shall, with the assistance of its competent services, carry out unannounced checks of ongoing contracts execution, to verify the effectiveness and quality of works execution, the relevance of studies and conformity of deliveries of public procurement in conformity with the contract clauses and standards. The said services notice the breaches and draft reports of findings, if necessary, in view of having them redressed or sanctioned by competent authorities.
- shall conduct ex-post checks to analyse the behaviour of structures or supplies under guarantee;
- shall, after the signing of the contract, verify its compliance with the tender file, the award decision and the bid of the selected contracting party;
- shall, based on all the detailed accounts copies of which he has received copy, conduct ex-post verification of consistency between the services billed, the payments made and the services performed;
- shall report to the Contract Manager, the Contract Engineer and/or the Project Manager, any cases of shortcomings observed in the execution of contracts;
- shall take part in the technical validation and services acceptance as an observer;
- shall receive copy of provisional detailed accounts and endorse the final detailed account for works contracts or the last invoice for other types of services
- shall contribute to replenishing public contracts data bank;
- shall report, where necessary, to the public contracts regulatory body, the shortcomings of public contracts stakeholders requiring capacity building ;
- shall draft half-yearly and annual reports on the general situation of the execution of public contracts.

II.2. SCOPE OF IMPLEMENTATION OF PUBLIC CONTRACTS EXECUTION EXTERNAL CONTROL

The external control of the execution covers all the various types of contracts provided by the Public Contracts Code.

These include:

- **Works contracts:** these are contracts dealing with construction, reconstruction, demolition, repair and renovation operations of any building, road or structure, including site preparation, earthworks, installation of equipment or materials, decoration and finishing, as well as ancillary services, where the value of such services does not exceed that of the works themselves;
- **Supply contracts:** supply contracts are contracts dealing with the purchase, leasing or hire-purchase of a product or equipment including services and accessories, if the value of the latter does not exceed that of the goods themselves ;
- **Quantifiable services contracts:** these are contracts for which services do not necessarily require a call for design. They are marked by a physically measurable result. They include notably, security services, cleaning or maintenance of public buildings or green spaces, repair or maintenance of office furniture and equipment or computer software and hardware, insurance, excluding health insurance;
- **Non-quantifiable services contracts and intellectual services:** these are contracts for which services are mainly intellectual. These are among others, health insurance, advertisement, organisation of training seminars and intellectual services including project management, audits, studies, control, and specific obligations related to the notion of intellectual property ;
- Design and execution contracts;
- contracts awarded within the framework of **Frameworks-Agreements**;
- multi annual and tranche contracts, and ;
- reserved contracts.

II.3. PUBLIC CONTRACTS EXTERNAL CONTROL PROCESS

The public contracts external control process appears in four main stages. They are:

- Planning/programming of the control;
- documents based control;
- Spot control, and;
- Follow-up of the recommendations from control.

External control is equally carried out on the basis of a methodology and some tools which are described in this part of the Public Contracts Execution Follow-up and External Control Guide

II.3.1. The planning / programming of control

The planning/programming of control is a stage which consists in setting the course and gives rise to the preparation of some work tools and to regulate the means to put in place for a better follow-up of the activity envisaged.

This activity shall take place at the beginning of the period and shall be based on the evaluation of the previous period. This planning is indispensable to ensure the performance of public contracts execution external control.

a. The methodology

It consists in:

- The evaluation of the previous programme;
- The analysis of the situation (new opportunities, threats);
- The exploitation of public contracts programming of the financial year (inventory and identification of contracts signed);
- The drafting and eventual adjustment of the control programme taking into account instructions from hierarchy and workload of control structures.

b. The documents necessary for the planning

In order to achieve results, the controller shall use the following instruments:

- The projects logbook of the year considered;
- The listing of contracts signed;
- The situation of public contracts award;
- Contracts control programmes of the previous period;
- The detailed accounts processed during the period (endorsed or rejected);

- Contracts management documents bundle received (Contract signed and registered, administrative orders to commence services duly notified, guarantees, insurance policies, amendments (additional clauses, etc.).

c. Expected results

- The portfolio of contracts to be controlled updated;
- The related control programme prepared.

II.3.2. Documents-based control

Documents-based check is carried out in two stages following a methodology and from some tools; notably:

- The collection of the bundle of documents by the controller, and;
- The use of the documents collected.

a. Tools

a.1. Listing of documents

The documents required are those generated during award and execution. They include:

- contracts award documents:
 - Tender File (which includes the Special Technical Conditions (STC), the Terms of Reference (ToR) or the Technical Specifications) ;
 - Contracting party's bid;
 - Award decision;
 - The minutes of negotiation if applicable.
- Contract execution documents:
 - Registered contract and possible amendments;
 - Administrative order to commence services duly notified ;
 - Administrative order established during contract execution, if applicable ;
 - Guarantees and insurance policies;
 - Execution programme approved;
 - Draft execution approved ;
 - Action programme approved;
 - Delivery schedule approved;
 - Quality assurance plan approved;
 - Environmental management plan approved;

- Activities report,
- Detailed accounts;
- Sites installation reports;
- Disbursements supporting documents;
- Any other document provided for in the contract.

a.2. Collection of documents

The collection of documents is done as follows:

- At the initiative of the Project Owner by the transmission of documents in accordance with the regulations in force;
- By the collection of documents by MINMAP representatives in internal tenders boards placed under the Project Owners;
- Project Owners, Project Managers, and Contracting Parties contracted by MINMAP for the provision of all related documents for the contract concerned ;
- Use of information contained in the contract execution documents;
- Use of information extracted from laws and regulations;
- Project Owners, Delegated Project Owners, Contract Manager and Contract Engineer contacted for shortcomings noticed at the end of the exploitation of documents, if applicable.

b. Exploitation of the documentation

This includes:

- Making sure of the completeness of the documents listed above;
- Verifying, after signature of the contract, its compliance with the tender file, decision and the bid of the selected contracting party:
 - ✓ Verifying the personnel mobilised in relation to the contract and the bid;
 - ✓ Verifying the material mobilised in relation to the contract and the bid;
 - ✓ Verifying the quantity in relation to the Tender File;
 - ✓ Verifying the conformity of unit prices in relation to the contracting party's bid and to the bids' evaluation report;
 - ✓ Verifying the conformity of the Special Technical Clauses in relation to the Tender File.
- Proofreading and mastering the contract;
- Verifying the conformity of contractual documents;
- Verifying from guarantees and insurance policies issuing organs (Banks and insurance companies) their authenticity;
- Examining the documents produced in relation to contract requirements;

- Verifying tests results and technical trials provided for in conformity with the STC requirements;
- Verifying the capacity of the signatories ;
- Verifying execution deadlines.

c. Results expected

Results expected are:

- The availability of control documents listed above;
- The identification of eventual contract inconsistencies;
- The identification of eventual non-compliant contractual documents;
- The authentication of bonds and insurance policies (banks and insurance companies);
- Noted discrepancies in relation to contract requirements;
- The implementation of possible delay or specific penalties;
- Project Owner (Contract Manager, Contract Engineer and/or Project Manager) contacted for shortcomings observed.

II.3.3. Site control

Site control begins with the preparation of the Terms of Reference of the related mission which comprise:

- Context and justification;
- Objectives;
- Expected results;
- Methodology;
- Implementation of the mission per se;
- Resources (material, logistics, financial,...).

The methodology of site control and the instruments of its implementation depend on the nature of the services subject of the contract.

a. The methodology

a.1. Works contracts

- Contact meeting;
- Exploitation of additional documents;
- Site visit/place;
 - Measuring of structures;

- Organisation of meetings on the site;
- Discussions;
- Counting/enumeration;
- Comparison of data on documents or site data;
- Recording discrepancies and requests for possible clarifications;
- Establishing the responsibilities.
- Exploitation of site data;
 - The state of works execution (physical, qualitative and financial) are evaluated;
 - Eventual quantifiable discrepancies (physical, qualitative and financial) are evaluated;
 - Infringement reports if applicable, are established;
 - The responsibilities in case of shortcomings or malfunctions noted on the site are established.
- Debriefing meeting;
- Drafting of the report.

a.2.Supplies contracts

- Contact meeting;
- Use of documents;
- Site visit/place;
 - Meetings ;
 - Discussions ;
 - Counting and comparisons;
 - Consultation of account books (ex-post control);
 - Consultation of stock sheet or holder forms(ex-post control) ;
 - Comparison of contract, deliveries and distributions data;
 - Verification of the respect of standards, technical specifications, quantities, licences and procedures;
 - Recording discrepancies and establish responsibilities.
- Exploitation of site data ;
 - Eventual quantifiable discrepancies (physical, qualitative and financial) are evaluated ;
 - Reports of infringement if applicable, are established ;
 - The responsibilities in case of shortcomings or malfunctions noted on the site are established.
- Debriefing meeting;
- Drafting of the report.

a.3. Quantifiable services contracts

- Contact meeting;
- Exploitation of additional documents ;
- Site visit/place;
 - Measurement of spaces if applicable ;
 - Discussions;
 - Counting/enumerations;
 - Comparison of documents data and site data;
 - Recording of discrepancies and requests for eventual clarifications ;
 - Establishing responsibilities.
- Exploitation of site data;
 - The state of works execution (physical, qualitative and financial) are evaluated;
 - Eventual quantifiable discrepancies (physical, qualitative and financial) are evaluated;
 - Reports of infringement if applicable, are established;
 - The responsibilities in case of shortcomings or malfunctions noted on the site are established.
- Debriefing meeting ;
- Drafting of the report.

a.4. Non quantifiable services and intellectual services contracts

- Contact meeting;
- Use of documents;
- Site visit/place ;
 - Meetings, Interviews;
 - Identification of experts mobilised (identification papers, assumption of duty, mission letter, travel documents, time sheets);
 - Verify the personnel mobilised in conformity with the contract and the bid ;
 - Verification of the materials and logistics mobilised in conformity with the contract and the bid;
 - Consultation of deliverables (relevance validated through technical validation report);
 - Counting and comparisons;
 - Recording of discrepancies and establishing responsibilities.
- Exploitation of site data:
 - The state of works execution (physical, qualitative and financial) are evaluated ;
 - Eventual quantifiable discrepancies (physical, qualitative and financial) are evaluated;
 - Reports of infringement if applicable, are established;

- The responsibilities in case of shortcomings or malfunctions noted on the site are established.
- Debriefing meeting;
- Drafting of the report.

a.5. Insurance contracts

- Contact meeting;
- Use of documents;
- Site visit
 - Meetings;
 - Interviews;
 - Counting and comparisons;
 - Consultation of materials books (ex-post control);
 - Comparison of contract, deliveries and distributions data;
 - Verification of the respect of standards, technical specifications, quantities, licences and procedures;
 - Recording discrepancies and establishing responsibilities.
- Exploitation of site data;
 - Eventual quantifiable discrepancies (physical, qualitative and financial) are evaluated;
 - Reports of infringement if applicable, are established ;
 - The responsibilities in case of shortcomings or malfunctions noted on the site are established.
- Debriefing meeting;
- Drafting of report.

b. The instruments

b.1. Works contracts

- Documentary bundle of the contract and that of the execution;
- Control sheet;
- Site sheets, photos;
- Regulatory instruments ;
- Technical software.

b.2. Supplies contracts

- Minutes of acceptance duly signed by all the members of the competent committee;
- Invoices signed by all the stakeholders of the project (including the various reports, licences, patents, certificates of origin) ;

- Contract documentary bundle;
- Regulatory instruments in force ;
- Control sheets;
- Site sheets, photos.

b.3. Quantifiable services contracts

- Documentary bundle of the contract and that of the execution, if applicable;
- Control sheet;
- Site sheets, photos;
- Regulatory instruments.

b.4. Non quantifiable services and intellectual services contracts

- Contract documentary bundle;
- Control sheets;
- Site sheets, photos;
- Regulatory instruments.
- Comparative tables;
- Disbursement invoices (fuel, per diem, toll, rent, vehicle rental or car registration documents).

b.5. Insurance contracts

- Acceptance minutes duly signed by all the members of the competent committee;
- Invoices signed by all the stakeholders of the project;
- Contract documentary bundle;
- Regulatory instruments in force;
- Control sheets ;
- Site sheets, photos.

Expected results of site control

- Presumed discrepancies during documents check are eventually confirmed on the field;
- Bids contractual requirements (personnel and the contractor's materials) mobilised on the site are compliant;
- The eventual discrepancies in relation to quantities and technical requirements of contract services are noted;
- Services are effectively executed in conformity with contract clause (STC, ToR, technical specifications, etc);
- The mission report is drafted;

- The Project Owner (Contract Manager, Contract Engineer and/or Project Manager) is contacted for shortcomings observed.

II.3.4. The follow-up of the implementation of recommendations

The report of the control mission being prepared, eventually along with the correspondences relating to actions to be carried out, it is generally assigned to the controller, the mission to ensure that the recommendations made at the end of the control have been taken into consideration.

In fact, the eventual corrective actions proposed, which are documented in the report, shall be subject to a follow-up which aims essentially at ensuring that the corrections have been made.

In case the recommendations are not taken into account, the stakeholders accused may be sanctioned by the Authority of Public Contracts in conformity with the regulations in force.

III. THE CONTROLLER'S ACTIVITIES

The aim of this guide is to provide the MINMAP controller with a check-list of various control points for each type of contract.

III.1. WORKS CONTRACTS

III.1.1. Control of works contracts execution documents

Sections	Control elements	Controller's actions
Contract / jobbing order	- Contract amendments and/or signed and registered	<p>The controller opens an information form in order to enter general information relating thereto including:</p> <ul style="list-style-type: none"> - the contract reference, - subject of the contract, - the Project Owner/Delegated Project Owner, - the Contracting Authority, - the contracting party and his filiation, - the amount, - the contract execution deadline, - the geographical location of the execution, - the sources of financing, - the special financial conditions (payment excluding taxes, excluding customs duties, currency, ...), - the relevant accounting officer (Paying Officer)
Amount	-Contract/Jobbing Order amendments and/or signed and registered	<p>The controller shall verify, on the basis of the contract (BPU, DQE), the contract amount and the consistency of the various taxes. He shall equally verify after the signing of the contract, its consistency with the tender file, decision and the selected contracting party's offer. He shall be edified on the method of payment (Exclusive of taxes or Inclusive of taxes),</p> <p><i>The amount gives information on the jurisdiction threshold of the control brigade and may induce the transfer of the file to a more appropriate body in application of Circular No. 05/C/PR/MINMAP of 7 November 2013.</i></p> <p><i>NB: Verify the requirement of a Private Project Management in case of works contracts of a greater amount in conformity with provisions of the Public Contracts Code and the resolutions of the consultants</i></p>

Sections	Control elements	Controller's actions
Deadlines	<ul style="list-style-type: none"> -Contract/Jobbing Order and/or amendments signed and registered - Start off administrative order notified, - eventually: administrative order for deadline extension notified, and administrative orders for suspension and resumption of works notified. 	<p>The controller records this information in the right place and shall consult it before any visit to the site, any endorsement or any memo to hierarchy,</p> <p>He shall ensure that the signatory of the administrative order is authorised and ensure the effective notification of Administrative Orders</p> <p>Calculate the consumption rate of the deadline at the control date</p> <p>Verify if the deadline is underway or has elapsed</p> <p>He shall express it in percentage (deadline consumption rate).</p> <p>NB: The progress rate of services or of budget consumption should also be posted next to the consumption deadline for comparison.</p>
The contracting partner's representative	-Letter of the contracting partner granting the power of signature to his representative	The controller shall verify this information to situate the responsibility of persons authorised to sign documents in the name of the contracting party.
Documents inserted in the contract: SAC, STC, BPU	<ul style="list-style-type: none"> -Tender File - Bids, 	<p>Verify if some essential documents have been inserted notably the STC, ToR, CST, the list of key personnel, the list of indispensable material.</p> <p>In case of omission, refer to the Project Owner or the services of the Contracting Authority</p> <p>The bundle of document must be completed by the other contract management documents from the processing by the controller (bonds, insurances, ...)</p> <p>The eventual inconsistencies are noted and transmitted to the Project Owner for corrections.</p>
Guarantees	<ul style="list-style-type: none"> - Contract and eventual amendments signed and registered, - Final bond, Retention bond - 	<ul style="list-style-type: none"> - Verify that the model provided for in the Tender File have been respected; - First, verify works subject to guarantee; - First, verify if the issuing organs authorised by MINFI, the beneficiary, the amount, the title and the number of the reference contract and the authenticity - Verify the schedule and ensure that each amendment is guaranteed at the indicated rate in the initial contract ; - Verify the transmission deadline of guarantees in order to apply specific penalties if necessary.

Sections	Control elements	Controller's actions
Start-off advance	<ul style="list-style-type: none"> Contract signed and registered, - Final bond, - Start off advance guarantee, - Administrative order to start works notified - Insurance policies required. 	<ul style="list-style-type: none"> - Verify that the model provided in the Tender File have been respected; - Verify the issuing bodies authorised by MINFI, the beneficiary, the amount, the title and the number of the reference contract. - Verify the conformity of the rate applied on the bond with that of the contract - Contact the Project Owner for corrections
Insurances	<ul style="list-style-type: none"> - Insurance policies required 	<ul style="list-style-type: none"> - Verify that the validity of insurance policies runs till the final acceptance of works or ten-year guarantee if applicable (Article 143 (2) of the public contracts); - Verify the transmission deadline of the guarantees in order to apply special penalties if necessary - Apply specific penalties if provided for.
Guarantees	<ul style="list-style-type: none"> - Guarantee signed by the issuers 	<ul style="list-style-type: none"> - Verify that templates provided for in the Tender File have been respected - Have special penalties applied if provided for
Project, execution programme	<ul style="list-style-type: none"> - Contract signed and registered Technical bid - Project, programme approved 	<ul style="list-style-type: none"> - Verify the submission, validation dates, instruction deadlines and apply eventual special penalties - Analyse the pertinence of documents, despite the validation by the various services and give an opinion; - Contact the Project Owner for corrections.
Election of domicile	<ul style="list-style-type: none"> - Letter of the Contractor indicating election of domicile - Any other documents required in the contract. 	<ul style="list-style-type: none"> - Verify if the contractor has indicated his domicile in which shall be notified the correspondences addressed to him; - Apply special penalties provided for in the contract in case of non-respect of contract provisions.
Sub-contracting	<ul style="list-style-type: none"> - Contract signed and registered - the contract of the sub-contractor - Approval of the sub-contractor 	<ul style="list-style-type: none"> - Verify the existence of a sub-contracting clause in the works contract; - Verify the conformity of works rate subject to sub-contracting to that indicated in the contract; - Identify the works subject to formal sub-contracting, - Verify the authenticity and the authorisation of the signatory of the approval

III.1.2. Control of works contracts site installation

Sections	Elements of control	Controller's actions
a. Company base camp		
Buildings	<ul style="list-style-type: none"> - Contract signed and registered - Site installation report, - Plans - Execution draft, 	<ul style="list-style-type: none"> - Identify the buildings of the installation and their constituent rooms - Measure the dimensions of the rooms (length, width, height) - Verify the conformity of validated installation plans
Building materials	<ul style="list-style-type: none"> - Contract signed and registered, - Site installation report, - Site installation plan - Execution draft, 	<ul style="list-style-type: none"> - Verify the quality of materials used for the building of this company base camp and compare the results to projected contracts. - Carry out in case of lapses or non-Conformity, the corresponding reductions or request correction.
Equipment (Toilet, Air conditioning, furniture, etc...)	<ul style="list-style-type: none"> - Contract signed and registered, - Acceptance minutes, - Plans - Execution draft, 	<ul style="list-style-type: none"> - Verify annex equipment and the fitting of buildings, while comparing the description featuring on the BPU and in conformity with the execution programme, - Carry out the corresponding reductions or request for correction, in case of non-conformity or shortcomings,
Roofs, floor, walls finishing		
VRD (Drainage and external works) (external circulations, fence, leisure or recreational spaces)	<ul style="list-style-type: none"> - Contract signed and registered, - Acceptance minutes, - Plans - Execution draft, 	<ul style="list-style-type: none"> - Identify the developments provided for, measure them, note the method of execution and their quantities. - Carry out the corresponding reductions or request for correction, in case of non-conformity or shortcomings,
b. Storage areas: Installation plans and report		
Storage areas	<ul style="list-style-type: none"> - Contract signed and registered, - Acceptance minutes, - Plans - Execution draft, 	<ul style="list-style-type: none"> - Identify the amenities provided for, measure them, note the method of execution and their quantities; - Verify the conformity, the respect of spaces indicated for storage areas; - Carry out the corresponding reductions or request for correction, in case of non-conformity or shortcomings,

Sections	Elements of control	Controller's actions
c. Pre-manufacturing workshops: Construction plans and report		
Workshops	<ul style="list-style-type: none"> - Contract signed and registered, - Acceptance minutes, - Plans - Handover minutes 	Verify that the workshops are in the spaces provided for and to technical specifications, measure them, note the execution method and their quantities.
d. Taking into account in job cost sheet		
Job cost sheet	<ul style="list-style-type: none"> - Restoration report 	Carry out the corresponding adjustments or request for correction, in case of non-conformity or shortcomings,
e. Handover		
Handover	<ul style="list-style-type: none"> - Contract signed and registered, - Handover report, - Recording of the facilities in accounting books and documents 	Make use of contractual provisions provided for and request transfer documents (Report, recording on an accounting book, holder sheet, auction sale report, etc....)
f. Site restoration		
Restoration	<ul style="list-style-type: none"> - Contract signed and registered, - Restoration report 	Ensure that the stakeholders have established the site restoration in accordance with contractual provisions, environmental standards and that reports have been drafted.
g. Site logbook		
Site logbook	Site logbook	<ul style="list-style-type: none"> - Request this document upon arrival on the site and see to it that it is properly handled (regularity and chronology of information contained therein). - Draft a report signed by stakeholders of the contract that mentions it, in case it is not filled or when filled late.

III.1.3. Control of works contracts pre-manufactured equipment and materials

Sections	Control elements	Controller's actions
Equipment, materials, Pre-manufactured elements	<ul style="list-style-type: none"> - Contract signed and registered, - Technical sheets, - Tests sheets, - Certificates of origin 	<ul style="list-style-type: none"> - Shall during acceptance: <ul style="list-style-type: none"> ✓ Attend the preparatory meeting organised; ✓ Attend trials and tests; ✓ Appreciate conformity and quantity; - Referral to the Project Owner for the postponement of the acceptance of the equipment in question in the event of non-conformity or shortcoming, ensure compliance with the regulation in force.

III.1.4. Control of the personnel mobilised for works contracts

Sections	Elements of control	Controller's actions
Key personnel mobilised	<ul style="list-style-type: none"> - Valid identification document, - CV validated by the Project supervision. 	<ul style="list-style-type: none"> - Identify during each visit all the stakeholders present on the execution site and compare them to the bid data and other execution documents - Appreciate the effectiveness of mobilisation of experts (key personnel). If the control is out of the site or after execution, by using site logbooks, attendance sheets in meetings, workshops or acceptance sessions.
Change of personnel	<ul style="list-style-type: none"> - Approval by the Contracting Authority/Project Owner, - Experience (CV) at least equivalent to 	<ul style="list-style-type: none"> - Verify the Administrative Order validating this change (name of new expert, effective date) and identify the Expert. - Verify the admissible change threshold in the contract, make the reductions and apply eventual penalties.
Intervention of mobilised staff in many contracts at the same period	<ul style="list-style-type: none"> - Contracts, - Technical bids, Accreditation documents - Execution programme 	<ul style="list-style-type: none"> - Verify eventual duplications and request for the replacement of the supervisory staff concerned in one of the sites; - Apply eventual special penalties provided for in the contract on the detailed accounts
Sub-contracting	<ul style="list-style-type: none"> - Contract signed and registered - Approval of the sub-contractor 	<ul style="list-style-type: none"> - Identify works subject to formal sub-contracting, then evaluate their proportions in relation to the contract controlled. - Verify the authenticity and the authorisation of the signatory of the approval

III.1.5. Control of works contracts material

Sections	Elements of control	Controller's actions
Rolling stock	<ul style="list-style-type: none"> - Car registration documents or invoices, - Execution programme - Technical bid 	Compare date featuring on the documents examined and those of the contract (Brand, type, power, date of 1st entry into circulation) and in relation with its technical offer.
Material mobilised during contract execution	<ul style="list-style-type: none"> - Report marking the arrival of the equipment 	<p>Verify the proof of arrival then the departure of the equipment on the site on a given date.</p> <p>Other proofs of presence on the site are noted.</p>
<i>Devolvement of the material to be handed over to the Administration</i>	<ul style="list-style-type: none"> - <i>Contract signed and registered</i> - <i>Retrocession report</i> 	<i>Use the contractual provisions provided for and ask for the transfer documents of rolling stock to the Administration</i>

III.1.6. Control of works contracts specific materials

Geotechnical, topographic equipment		
Sections	Elements of control	Controller's actions
Materials	<ul style="list-style-type: none"> - Contract and eventual amendments signed and registered, - Execution programme, - Invoices and technical sheets, - Installation or supply report, - Acceptance minutes - Calibration report - Calibration certificate 	<ul style="list-style-type: none"> - Identify each apparatus, material or equipment which is part of the validated list. - Read the references of each material and compare their characteristics, the brand, series with the contractual references. Compare the material identified to that featuring in the bid or execution draft. - Ensure that the material to be calibrated has effectively been done and the calibration certificate is still valid. He shall therefore request the calibration certificate of each material to establish the reliability of measures operated. If the material does not have a valid certificate, these measures are rejected. - Establish the number of each material mobilised and make the reductions if they are provided for, in the event of insufficiency or non-conformity.

III.1.7. Control of works contracts materials

Sections	Elements of control	Controller's actions
Borrows and quarries (plans of geographical location, identification tests)	<ul style="list-style-type: none"> - Contract signed and registered - Report with the neighbouring population or space provision deed, - Plans - Approvals, - Results of prescribed tests 	<ul style="list-style-type: none"> - Record all borrow sites approval documents (location plans, approval of the competent authority, agreement report with local communities, quality and power of quarries and borrows, ...).
Implementation and quality	<ul style="list-style-type: none"> - Contract signed and registered, - STC, - Execution draft, - Quality assurance plan, - Test results, - Partial acceptance reports 	<ul style="list-style-type: none"> - When analysing the contract, extract information on the implementation methodology (Typology of tests, compliance with rates and results obtained) in conformity with STC requirements;
Advances for supply	<ul style="list-style-type: none"> - Contract signed and registered, - Execution draft, - Acceptance minutes, - Delivery slip, 	<ul style="list-style-type: none"> - If the contract provided for an advance for supply, control the documents submitted on the payment request and note the possible lapses.

III.1.8. Participation in works contracts acceptance operations

In accordance with Article 47 of the Public Contracts Code, MINMAP takes part in the deliberations of works acceptance committees as “an Observer”.

This position enables MINMAP to have enough room to act in the event of lapses, malpractices or shortcomings observed, this without being a party to these committees.

Sections	Elements of control	Controller's actions
Provisional acceptance	<ul style="list-style-type: none"> - Contract and possible amendments signed and registered, - Minutes of technical pre-acceptance - Minutes of the lifting of reservations if applicable; - Convening of committee members ; As-built plan approved, if applicable ;	<p>Ensure that:</p> <ul style="list-style-type: none"> - the acceptance committee has been convened by the person authorised and that the quorum is attained (2/3 thirds of members); - Works are in conformity with contractual clauses; - the attendance sheet is filled and signed on the spot by the members present; - that only members who are actually present have signed the acceptance report on the spot; <p>N.B :</p> <ul style="list-style-type: none"> ➤ The procedure is valid for partial provisional acceptance, if applicable ; ➤ The controller does not sign the report, however, he shall mention “in the presence of the MINMAP observer”. ➤ He drafts at the end of each session, a report addressed to the hierarchy in which he shall describe the unfolding of the session and shall note the possible malfunctions observed and shall propose corrective measures.
Final acceptance	<ul style="list-style-type: none"> - Contract and possible amendments signed and registered, - Report of technical pre-acceptance in view of final acceptance - Report of the lifting of reservations in view of final acceptance, If applicable; - Invitation of committee members; - As-built plan approved; 	<p>Ensure that:</p> <ul style="list-style-type: none"> - the acceptance committee has been convened by the person authorised and that the quorum is attained (2/3 thirds of members) ; - Works are in conformity with contractual clauses; - the attendance sheet is filled and signed on the spot by the members present; - only the members who are actually present have signed the acceptance report on the spot; <p>N.B :</p> <ul style="list-style-type: none"> ➤ The controller does not sign the report, however, he shall mention “in the presence of the MINMAP observer.”. ➤ He drafts at the end of each session, a report addressed to the hierarchy in which he shall describe the unfolding of the session and shall note the possible malfunctions observed and shall propose corrective measures.

III.1.9. Verification of works contracts detailed accounts

In accordance with Article 47(1) of Decree No. 2018/366 of 20 June 2018, MINMAP shall:

- receive a copy of provisional detailed accounts and **conduct ex-post verification of consistency between the services billed, payments made and the services realised, and;**

- endorse the general and final detailed account for works contracts and the final detailed account for project management contracts.

In this light, as prerequisite to the verification of different detailed accounts, the controller shall assemble the following bundle document (1) :

- the contract and its possible amendments signed and registered;
- The performance bond issued by a legal Cameroonian bank or a first-rate financial institution authorised by the Minister of Finance;
- The different acceptance reports;
- administrative order to commence services duly notified the contracting partner;
- The technical and financial bids of the contracting partner.

a. Verification of the start-off advance detailed account.

The verification of the start-off advance detailed account requires specifically, the transmission by the Project Owner of copies of the following contractual documents:

- The start-off advance bond issued by a legal Cameroonian bank or a first-class financial institution authorised by the Minister of Finance;
- The final bond eventually.

b. Verification of provisional detailed account.

The verification of the **first provisional detailed account** by MINMAP controller requires the transmission of copies of the following contractual documents:

- documents referred to in point 1) above, in the event they have not been transmitted previously;
- The security of retention bond, if applicable, issued by a legal Cameroonian bank or a first-class financial institution authorised by the Minister in charge of Finance;
- The insurance policies provided for in the Special Administrative Clauses (SAC) issued by an insurance company authorised by the Minister in charge of Finance ;
- The election of domicile of the contracting partner;
- The execution programme approved if it is required in the SAC;
- The execution draft approved relating to works in the job cost sheet including execution plans as well as calculation notes, if applicable;
- The different works records entered in the job cost sheet;
- The Special Technical Clauses (STC) if not attached to the contract;
- The results of the different trials provided for in the STC corresponding to works entered in the job cost sheet;
- Any other document provided for in the SAC.

For the **following detailed accounts**, only results of the different trials provided for in the STC corresponding to works entered in the job cost sheet shall be transmitted and, if applicable, any other document established during the execution of works, notably the report ascertaining the installation of the site and supply of material, approval of the new management personnel in the event of replacement, administrative orders and amendments.

The observations relating to the shortcomings recorded that the controller deems pertinent shall be addressed to the Project Owner for consideration.

c. Verification of the final detailed account (in the event of project management).

The verification of the final detailed account requires the transmission:

- of works provisional acceptance report duly signed by at least 2/3 of the competent members, the chairperson inclusive (Article 157 (2) of the Public Contracts Code) and the approved as-built plan,
- of the documents referred to in point a) above, in the event they have not been previously transmitted .

d. endorsement of general and final detailed account

The endorsement of the general and final detailed account by the Minister in charge of Public Contracts or his territorially competent local representative requires:

- the transmission of the works final acceptance report and the final detailed account eventually paid previously,
- the documents referred to in point a) above, in the event they have not been previously transmitted.

The controller shall ensure that all the observations made to the Project Owner after the transmission of copies of the provisional detailed accounts have been effectively taken into account or have justifications if otherwise.

Sections	Elements of control	Controller's actions
Start-off advance detailed account	<ul style="list-style-type: none"> - Contract signed and registered, - Final bond, - Start-off advance bond, - Administrative order to start works notified - Insurance policies required. 	<ul style="list-style-type: none"> - Verify that the models provided in the Tender File have been respected; - Verify the issuing organs authorised by MINFI, the beneficiary, the amount, the title and the number of the reference contract. - Verify the conformity of the rate applied on the bond with that of the contract - Verify the calculations and the start-off advance rate provided in the contract; - Contact the Project Owner for corrections
Provisional detailed account.	<ul style="list-style-type: none"> - Execution programme approved (the SAC); - Draft execution approved ; - Different reports of works entered in the job cost sheet; - Special Technical Clauses (STC) - Results of the different trials provided in the STC; - Administrative order; - Minutes of works report; - Any other document provided for in the SAC. 	<ul style="list-style-type: none"> - Verify calculations; - Verify the consistency between the contract, job cost sheet and detailed account in quantity and unit prices of the initial contract; - Verify the implementation of possible penalties
Final detailed account (in the event of project management).	<ul style="list-style-type: none"> - Same documents as for provisional detailed account - Provisional acceptance report ; 	<ul style="list-style-type: none"> - Same
Endorsement of general and final detailed account	<ul style="list-style-type: none"> - Same documents as for provisional detailed account - Final detailed account; - Minutes of final acceptance 	<ul style="list-style-type: none"> - Same for detailed account - Verify that the possible recommendations formulated during the use of past detailed of accounts have been taken into account - Transmit to the Authority of Public Contracts for prior endorsement

III.2. SUPPLIES CONTRACTS

The purpose of supplies contracts shall be the purchase, leasing or hire-purchase of products or equipment including services and accessories, where their value does not exceed that of goods themselves ; (Art. 62 of the Public Contracts Code)

III.2.1. Control of supplies contracts execution documents

Sections	Elements of control	Controller's actions
Contract jobbing order	- Contract and possible amendments signed and registered	<p>Open an information form in order to enter general information relating thereto including :</p> <ul style="list-style-type: none"> - the number, - the contracting partner and his filiation, - the subject, - the Contracting Authority, - the Project Owner/Delegated Project Owner, - the sources financing, - the deadline, - the geographical location of the execution, - the amount, - the special financial conditions (payment exclusive of taxes, excluding customs, currency, ...), - the relevant accounting officer (Paying official))
Amount	-Contract/Jobbing order signed and registered	<ul style="list-style-type: none"> - Verify, on the basis of the contract (BPU, DQE), the contract amount and the consistency of the different taxes. - Verify equally after signing the contract, its adequacy with the tender file, decision and the bid of the selected contracting partner. He shall be edified on the method of payment (Exclusive of taxes or Inclusive of taxes), <p>The amount gives information on the jurisdiction threshold of the control brigade and may induce the transfer of the file to a more appropriate body in application of Circular No. 05/C/PR/MINMAP of 7 November 2013,</p> <p><i>NB: Supplies contracts of an amount above 500 million require the mobilisation of a private project management (See Order No. 401/A/MINMAP/CAB of 21/10/2019).</i></p>

Sections	Elements of control	Controller's actions
Deadlines	<ul style="list-style-type: none"> - Start off administrative order notified, - Administrative order to extend deadline notified, - Administrative orders for suspension and of resumption of deadline and services notified. 	<ul style="list-style-type: none"> - Record this information in the right place and consult it before any visit to the site, every visa or every note to hierarchy, <p>Ensure that the signatory of the Administrative Order is authorised, he has to express the consumption of deadline in percentage</p> <p>NB: The progress rate of services or of budget consumption should also be posted next to the consumption deadline for comparison.</p>
Representative of the contracting partner	-Letter of the contracting partner delegating signature right to his representative	Verify this information to situate the responsibility of authorised persons and know the identity of the interlocutors of the State,
Documents to insert: SAC, ST, BPU	<ul style="list-style-type: none"> - Tender File. - Bids, 	<ul style="list-style-type: none"> - Verify if some essential documents have been inserted notably the STC, ToR, CST, the list of key personnel, the list of indispensable material, in case of omission, refer to the Project Owner, or the services of the Contracting Authority - Record possible inconsistencies and refer to the Project Owner for corrections.
Guarantees	<ul style="list-style-type: none"> - Contract and possible additional clauses - Final bond, Retention bond 	<ul style="list-style-type: none"> - Verify the issuing body (if it is a financial body authorised by MINFI) the beneficiary, the amount, the title and the number of the reference contract and authenticity. - Verify the deadline and ensure that each amendment is guaranteed at the contract rate and propose the authentication or the correction. - Verify the transmission deadline of guarantees in order to apply specific penalties if necessary
Start off advance	<ul style="list-style-type: none"> - Contract signed and registered, - Final bond, - Start-off advance guarantee, - Start-off administrative order notified 	<ul style="list-style-type: none"> - Verify the issuing body authorised by MINFI, the beneficiary, the amount, the title and the number of the reference contract. - Referral to the Project Owner for corrections

Sections	Elements of control	Controller's actions
Insurances	<ul style="list-style-type: none"> - Contract signed and registered - Insurance policies 	<ul style="list-style-type: none"> . Verify that the validity of insurance policies runs till the final acceptance of works or ten year guarantee if applicable (Article 143 (2) of the Public Contracts Code) ; – Verify the transmission deadline of bonds in order to apply specific penalties if necessary <p>Apply specific penalties if provided for.</p>
Guarantees	<ul style="list-style-type: none"> - Guarantees signed by the issuers 	<p>Verify that templates provided for in the Tender Files have been respected apply specific penalties if they are provided for</p>
Delivery schedule	<ul style="list-style-type: none"> - Contract signed and registered - Technical bid 	<ul style="list-style-type: none"> – Verify the submission, validation dates, instruction deadlines and apply penalties due or reject the payment document, if applicable. – Analyse the relevance of documents, despite the validation by the different services and give its opinion.
Election domicile of	<ul style="list-style-type: none"> - Letter of Contracting partner 	<ul style="list-style-type: none"> – Verify the effective installation of the contracting partner through his declared domicile, – Apply special penalties provided for in the contract in the event of non-compliance with contract provisions.

III.2.2. Participation in supplies contracts acceptance operations

Sections	Elements of control	Controller's actions
Provisional acceptance	<ul style="list-style-type: none"> - Contract signed and registered, - Mobilisation of contractual documents (Guarantees, insurance, Start-off administrative order), - Delivery slip, - Technical datasheets, - Tests sheets, - Certificates of origin; - Convening letter; - Pre-acceptance minutes 	<p>Shall, during acceptance:</p> <ul style="list-style-type: none"> - Attend the preparatory meeting organised; - Attend trials and tests; - Appreciate conformity and quantity. <p>ensure that the equipment or supply is not accepted in the event of non-conformity or shortcoming,</p> <p>ensure, to hold a preparatory meeting with all the stakeholders in the event of in-factory acceptance</p> <p>ensure that:</p> <ul style="list-style-type: none"> - the acceptance committee has been convened by the person authorised and that the quorum is attained 2/3 two-thirds of members) ; - Services are in compliance with contractual clauses; - the attendance sheet is filled and signed on the spot by the members present; - that only members who are actually present have signed the acceptance report on the spot; <p><u>N.B :</u></p> <ul style="list-style-type: none"> ➤ The procedure is valid for partial provisional acceptance, if applicable; ➤ The controller does not sign the report, however, he shall mention “in the presence of the observer of MINMAP Mr/Mrs.....”. ➤ He writes at the end of each session, a report addressed to the hierarchy in which he shall describe the unfolding of the session and shall note the possible malfunctions observed.

Final acceptance	<ul style="list-style-type: none"> - Contract and possible amendments signed and registered, - Technical pre-acceptance report in view of final acceptance - Report of the lifting of reservations in view of final acceptance, if applicable; - Convening of Committee members; - As-built plan approved; 	<p>ensure that:</p> <ul style="list-style-type: none"> - the acceptance committee has been convened by the person authorised and that the quorum is reached (2/3 two-thirds of members) ; - Works are in compliance with contractual clauses ; - the attendance sheet is filled and signed on the spot by the members present ; - that only members who are actually present have signed the acceptance report on the spot; <p>N.B:</p> <p>➤ The controller does not sign the report, however, he shall mention “in the presence of the observer of MINMAP.”.</p> <p>He writes at the end of each session, a report addressed to the hierarchy in which he shall describe the unfolding of the session and shall note the possible malfunctions observed and shall suggest corrective measures.</p>
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III.2.3. Visa for the payment of the last bills of supplies contracts

In accordance with Article 47(1) of Decree No. 2018/366 of 20 June 2018, MINMAP shall:

- receive a copy of provisional bills and endorse the last one;
- based on all the bills copies of which he has received, conduct ex-post verification of consistency between the services billed, the payments made, and the services performed.

In this light, the controller shall, prior to his verifications, assemble the following documentary bundle (1) :

- the registered contract;
- the final bond issued by a legal Cameroonian bank or a first-rate financial institution authorised by the Minister in charge of Finance;
- administrative orders to commence services duly notified to the contracting partner;
- the contracting partner's technical bid.

a. Verification of start-off advance invoice.

For its verification, the start-off advance invoice shall be accompanied by a copy of the start-off advance bond issued by a legal Cameroonian banking establishment or a first-rate financial institution authorised by the Minister of Finance including the documents referred to in 1) above, in case they were not transmitted previously.

b. Verification of the single delivery supplies invoice

For single delivery supplies, the invoice is established by the supplier on the basis of the supplies acceptance report drafted by the competent committee.

For its verification, the single delivery supplies invoice shall be backed by the copies of the following contractual documents:

- documents referred to in point 1) above, in case they have not been transmitted previously;
- The retention bond, if applicable, issued by a legal Cameroonian bank or a first-class financial institution authorised by the Minister in charge of Finance;
- The insurance policies provided for in the Special Administrative Clauses (SAC) issued by an insurance company authorised by the Minister in charge of Finance;
- The election of domicile of the supplier;
- Delivery schedule approved;
- The technical specifications (ST) if they are not attached to the contract;
- Acceptance minutes duly signed by all the members of the Competent committee
- Delivery slip;

- the manufacturer's certificate justifying the origin of the supply;
- Any other document provided for in the SAC or established during the execution of services if applicable (administrative orders, amendments, etc.).

c. Verification of partial delivery supplies invoice

In the event of partial and successive delivery, **the first partial invoice** by each stakeholder of the chain requires the transmission

- of the partial acceptance report,
- of documents referred to in point b) above, in case they have not been transmitted previously;

For **the following invoices**, only the partial acceptance report is required.

d. Visa of the payment of the balance in full

The visa of the final invoice in full is subject to the transmission:

- of final acceptance minutes,
- of the documents referred to in point b) above, in case they have not been transmitted previously.

The final invoice is considered as that which closes the contract. The controller shall ensure that all the observations addressed to the Project Owner, during past verifications have been effectively taken into account or have justifications if otherwise.

Sections	Elements of control	Controller's actions
Start-off advance invoice	<ul style="list-style-type: none"> - Contract signed and registered, - Final bond, - Start off advance guarantee, - Administrative order to start works notified - Insurance policies required. 	<ul style="list-style-type: none"> - Verify that the model provided for in the Tender File have been respected; - Verify the issuing bodies authorised by MINFI, the beneficiary, the amount, the title and the number of the reference contract. - Verify the conformity of the rate applied on the bond with that of the contract - Verify the calculations and the start-off advance rate provided in the contract ; - Contact the Project Owner for possible corrections

Sections	Elements of control	Controller's actions
Partial delivery invoice.	<ul style="list-style-type: none"> – Execution programme approved (the SAC); – Draft execution approved ; – Different reports of works entered in the job cost sheet ; – Technical specifications (ST) – Results of the different trials provided for in the ST ; – Administrative orders; – Minutes of works reports; – Any other document provided for in the SAC. 	<ul style="list-style-type: none"> – Verify calculations; – Verify the consistency between the contracts, the invoice in quantity and unit prices of the initial contract ; – Verify the implementation of possible penalties
Visa of the single delivery invoice	<ul style="list-style-type: none"> - Same documents as for provisional detailed account - Provisional acceptance report; 	<ul style="list-style-type: none"> – Same for the single delivery invoice – Verify that the possible recommendations formulated during the use of past detailed accounts have been taken into consideration – Transmit to the Authority of Public Contracts for prior visa

III.3. QUANTIFIABLE SERVICES CONTRACTS

Quantifiable services contracts are contracts for which services are not necessarily the subject of a call for a design. They are evidenced by a physically measurable result.

These are notably, security services, cleaning or maintenance of public buildings or green spaces, upkeep or maintenance of office furniture and equipment or computer software and hardware, insurance, excluding health insurance .

III.3.1. Control of quantifiable services contracts execution documents

Sections	Elements of control	Controller's actions
Contract	- Contract and possible amendments signed and registered	<p>Open an information form in order to enter general information relating thereto including:</p> <ul style="list-style-type: none"> - the contract reference, - the contracting partner and his filiation, - subject of the contract, - the Contracting Authority, - the Project Owner/Delegated Project Owner, - the sources of funding, - the contract deadline, - the geographical location of the execution, - the amount, - the special financial conditions (payment taxes exclusive, excluding customs dues, currency, ...), - the relevant accounting officer (Paying official))
Amount	- Contract signed and registered	<ul style="list-style-type: none"> - Verify, on the basis of the contract (BPU, DQE), the contract amount and the consistency of the different taxes. - Verify equally after signing the contract, its consistency with the Tender File, the decision and the bid of the selected contractor. He shall be edified on the method of payment (Exclusive of taxes or all taxes inclusive), <p>NB: The amount gives information on the jurisdiction threshold of the brigade control and may induce the transfer of the file to a more appropriate body in application of Circular No. 05/C/PR/MINMAP of 7 November 2013.</p>

Sections	Elements of control	Controller's actions
Deadlines	<ul style="list-style-type: none"> - Start off administrative order notified, - Administrative order to extend deadline notified, - Administrative orders for suspension and of resumption of deadline and services notified. 	<ul style="list-style-type: none"> - Record this information in the right place and consult it before any visit to the site, any visa or any note to hierarchy, - Ensure that the signatory of the administrative order is authorised and make sure of the effective notification of Administrative Orders - Calculate the consumption rate of the deadline on the control date - Verify if the deadline is valid or has expired. He has to express it in percentage (deadline consumption rate). <p>N.B: The progress rate of services or of budget consumption should also be posted next to the consumption deadline for comparison.</p>
Representative of The contracting partner	Letter of the contractor appointing his representative	Verify this information to situate the responsibility of authorised persons and know the identity of the interlocutors of the State,
Documents to insert: SAC, BPU, ToR	<ul style="list-style-type: none"> - Bid <p>Tender File:</p>	<ul style="list-style-type: none"> - Verify if some essential documents have been inserted notably the SAC, BPU, ST, the list of key personnel, the list of indispensable material. - Note eventual inconsistencies in the event of omission, contact the Project Owner <p>NB: The bundle of document must be completed by the other contract management documents from the registration by the controller (bonds, insurances, ...)</p>
Guarantees	<ul style="list-style-type: none"> - Final bond, 	<ul style="list-style-type: none"> - Verify that the models provided for in the Tender File have been respected; - First verify works subject to guarantee; - First verify if the issuing organs authorised by MINFI, the beneficiary, the amount, the name and the number of the reference contract and the authenticity - Verify the schedule and ensure that each amendment is guaranteed at the indicated rate in the initial contract ; - Verify the transmission deadline of guarantee in order to apply specific penalties if necessary -

Sections	Elements of control	Controller's actions
Amendments (additional clauses)	- Contract and possible amendments	<p>Verify the deadline and ensure that each amendment with financial incidence is guaranteed at the contract rate and propose the authentication or the correction of the said bond.</p> <p>The mobilisation deadline shall call for the attention of the Controller in order to apply the penalties if necessary.</p>
Start-off advance	<ul style="list-style-type: none"> - Contract signed and registered - Start-off advance bond - Start-off administrative order notified 	<ul style="list-style-type: none"> - Verify that the models provided for in the Tender File have been respected; - Verify that a start-off advance is provided for in the contract - Verify the issuing organ of the bond authorised by MINFI, the beneficiary, the amount, the title and the number of the reference contract. - Verify the conformity of the rate applied on the bond with that of the contract <p>Contact the Project Owner for corrections</p>
Insurances	<ul style="list-style-type: none"> - Contract signed and registered - Insurance policies, 	<p>Similar actions like for the guarantees</p> <ul style="list-style-type: none"> - Verify that the validity of insurance policies runs till the final acceptance of works or ten year guarantee if applicable (Article 143 (2) of the Public Contracts Code); - Verify the transmission deadline of bonds in order to apply specific penalties if necessary <p>Apply specific penalties if provided for.</p>
- Programme and/or plan of action, start off report or implementation	<ul style="list-style-type: none"> - Contract signed and registered - Technical bid 	<ul style="list-style-type: none"> - Verify the submission, validation dates, instruction deadlines and apply possible specific penalties - Analyse the relevance of documents, despite the validation by the different services and give an opinion ; <p>Contact the Project Owner for corrections.</p>

Sections	Elements of control	Controller's actions
Election of domicile	Contractor's letter, Certificate of residence issued by the Mayor of the locality, lease agreement, - Hotel manifest and Liquidated invoices	<ul style="list-style-type: none"> - Verify that the contractor has indicated his place of residence where shall be notified all the correspondences and administrative orders addressed to him. - Apply possible special penalties provided for in the contract in the event of the non-respect of contract provisions.
Stage meetings, etc...	<ul style="list-style-type: none"> - Programme or Plan of action, Start off or implementation report, programme of action, <ul style="list-style-type: none"> - Minutes or report 	<ul style="list-style-type: none"> - After identifying the frequency of meetings in the programme or plan of action of the start-off report, note the effective holding of these meetings, their regularity, the pertinence of resolutions, reminder or resolutions implementation deadlines. - Identify the key staff, verify their participations in meetings and use this indicator as hypothesis of their taking into jo cost sheet or not. - Note the proper communication of resolutions through the transmission slip of minutes and reports.
Periodic report (if applicable)	<ul style="list-style-type: none"> - Contract signed and registered , - Technical bid, 	<ul style="list-style-type: none"> - After having identified the frequency of preparation and reports constituent elements, verify their regularity and their pertinence. - Construct an evolution curve of contracts execution indicators and draw the consequences of every lapses found, - Note the lapses concerning personnel, material, quantities, quality, ...
Disbursements: <i>Per diem, customs duties, transportation costs, vehicle rental costs, fuel costs, vehicles maintenance or computer equipment, etc...</i>	<ul style="list-style-type: none"> - Contract and possible amendments signed and registered, - Administrative Order or mission order, - Statement of expenses to be 	<p>Faced with reimbursable fees, verify the existence of the provision on the contract, request the administrative order to commit this expenditure and control the statements of expenses through supporting documents.</p> <p>NB: Financial costs to pay the contractor shall be formally provided for in the contract, to be taken into account in the job cost sheets.</p>

III.3.2. Control of the personnel mobilised for quantifiable services contracts

Sections	Elements of control	Controller's actions
Key personnel mobilised	<ul style="list-style-type: none"> - Contract/amendment signed and registered - Action plan/ Programme of action - Personnel assumption of duty - Accreditation (mission letter or any other document signed by the Project Owner) - Valid identification documents, - CV validated by the Project Owner, 	<ul style="list-style-type: none"> - During each visit, identify all the stakeholders and compare their data to those in the execution documents present on the execution site and compare them to bid data and other execution documents. - During each site visit, use the site logbooks, meetings, workshops attendance sheets or acceptance sessions in order to appreciate the mobilisation of key personnel. - Verify the means of proofs of arrival then departure from the site (transport tickets and others) at a given date.
Mobilisation of short-term staff	<ul style="list-style-type: none"> - Execution programme, - Travel documents, - Timesheet and accreditation - Valid identification documents 	<p>Verify the means of proofs of arrival and departure from the site (transport tickets and others) at a given date.</p> <p>NB: Other proofs of presence on the site are noted (attendance sheet, management instrument, site logbooks).</p>
Permanent residence or not	<ul style="list-style-type: none"> - Lease agreement, - Attendance sheet - Valid identification documents 	<ul style="list-style-type: none"> - In case the residence constitutes a contract price or is one of the elements, check the related documents and evaluate their pertinence and their accuracy. - Make the resulting records, in case
Change of personnel	<ul style="list-style-type: none"> - Contract signed and registered - Valid identification documents - Authorisation by the Authority contractor, - SO of mobilisation and demobilisation, - Experience (CV) at least equivalent to that of the replaced Expert 	<ul style="list-style-type: none"> - Note the administrative order validating this change (name of new expert, effective date) and identify the Expert - Verify the acceptable threshold change in the contract, suggest reductions and apply possible penalties.

Sections	Elements of control	Controller's actions
staff intervening in several contracts at the same period	<ul style="list-style-type: none"> - Contracts signed and registered, - Technical bids, Accreditation documents - Programme and Plan of action, 	<ul style="list-style-type: none"> - Verify possible duplications and request for the replacement of management staff concerned in one of the sites ; Apply possible particular penalties provided for in the contract on the detailed accounts

N.B: It is worth mentioning that in the event of lapses, the controller shall suggest possible penalties to apply.

Participation in acceptance operations of quantifiable services contracts

Sections	Elements of control	Controller's actions
Provisional acceptance	<ul style="list-style-type: none"> - Contract signed and registered - Technical pre-acceptance minutes - Minutes for the lifting of reservations - Convening of committee members - As-built plan approved if applicable 	<p>ensure that:</p> <ul style="list-style-type: none"> - the acceptance committee has been convened by the persons authorised and the regulatory quorum is attained during the sessions of the committee ; - Services are in conformity with contractual clauses ; - the attendance sheet is filled and signed on the spot by the members present ; - only committee members who are actually present have signed the acceptance report on the spot ; <p><u>N.B:</u></p> <ul style="list-style-type: none"> ❖ The procedure is valid for partial provisional acceptance, if applicable; ❖ The controller does not sign the report, however, he shall mention “in the presence of the MINMAP observer Mr.....”. ❖ He drafts at the end of each session, a report addressed to the hierarchy in which he shall describe the unfolding of the session and shall note the possible malfunctions observed and shall suggest corrective measures.

Final acceptance	<ul style="list-style-type: none"> - Minutes of provisional acceptance; - As-built plan approved ; - Technical pre-acceptance report in view of final acceptance 	<p>Ensure that:</p> <ul style="list-style-type: none"> - the acceptance committee has been convened by the persons authorised and the regulatory quorum is attained during the deliberations of the committee ; - services are in conformity with contractual clauses ; - the attendance sheet is filled and signed immediately by the members present ; - only committee members who are actually present have signed the acceptance report on the spot; <p><u>N.B :</u></p> <ul style="list-style-type: none"> ❖ The procedure is valid for partial provisional acceptance, if applicable; ❖ The controller does not sign the report, however, he shall mention “in the presence of the MINMAP observer Mr.....”. ❖ He drafts at the end of each session, a report addressed to the hierarchy in which he shall describe the unfolding of the session and shall note the possible malfunctions observed and propose corrective measures.
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III.3.3. Verification of quantifiable services contracts detailed accounts

In accordance with Article 47(1) of Decree No. 2018/366 of 20 June 2018, MINMAP shall:

- Receive a copy of provisional detailed account and conduct ex-post verification, consistency between the services billed, payments made and services performed;
- endorse the last invoice.

In this light, the controller shall prior to his verifications, assemble the following documentary bundle (1):

- the contract signed and registered;
- the final bond issued by a legal Cameroonian bank or a first class financial body authorised by the Minister in charge of Finance;
- the administrative order to start services duly notified to the contracting partner;
- the contracting partner's technical bid.

a. Verification of the start-off advance detailed account.

The verification of the start-off advance detailed account by each stakeholder of the chain is subject to transmission:

- of the copy of the start-off advance bond issued by a legal Cameroonian bank or a first class financial organ authorised by the Minister in charge of Finance, and ;
- the documents referred to in point 1) above, in case they have not been transmitted previously.

b. Verification of provisional or stage detailed account.

The verification of the **first detailed account** by each stakeholder of the chain is subject to the transmission of copies of the following contractual documents:

- Documents referred to in point 1) above, in case they have not been transmitted previously;
- The contracting partner's election of domicile;
- The insurance policies provided for in the SAC issued by an insurance company authorised by the Minister in charge of Finance;
- The programme of action or draft execution approved;
- The Terms of Reference (ToR) if they are not appended to the contract; the report ascertaining the material provided for in the contract;
- Minutes of works record;

- Daily ticking off with services done;
- The attestation of mobilisation or assumption of duty of key personnel;
- Key personnel registered employment contracts;
- Refundable fees supporting documents;
- Stage or phase reports;
- Monthly activity reports;
- Technical validation reports, if applicable;
- Any other document provided for in the SAC.

For the **next detailed accounts**, only documents established during the execution of services are transmitted, notably, the approval for new personnel in case of replacement, administrative orders, attestations of the demobilisation of personnel, amendments.

For single tranche insurance contracts, the acceptance report is not required. For multiple tranches insurance contracts, the following is required:

- The acceptance report of the previous tranche, and ;
- The administrative order to commence services of the tranche to which the detailed account refers, duly notified to the contracting partner.

c. Visa of the final detailed account

The visa of the final detailed account visa by each stakeholder of the chain is subject to the transmission of:

- the final report approved;
- the provisional acceptance report of services realised;
- the technical validation report validating the total completion of services, if applicable;
- the documents referred to in point b) above, in case they have not been transmitted previously.

The controller shall ensure that all the observations submitted to the Project Owner have been effectively taken into account or have justifications if otherwise.

Sections	Elements of control	Controller's actions
Start-off advance invoice	<ul style="list-style-type: none"> - Contract signed and registered, - Final bond, - Start-off advance bond, - Administrative order to start works notified - Insurance policies required. 	<ul style="list-style-type: none"> - Verify that the models provided for in the Tender File have been respected; - Verify the issuing organs authorised by MINFI, the beneficiary, the amount, the title and the number of the reference contract. - Verify the conformity of the rate applied on the bond with that of the contract - Verify the calculations and the start-off advance rate provided for in the contract; - Contact the Project Owner for corrections

Sections	Elements of control	Controller's actions
Partial invoice	<ul style="list-style-type: none"> - Delivery schedule; - Different records of works taken into the job cost sheet; - Technical specifications (ST) - Administrative orders; - Any other document provided for in the SAC. 	<ul style="list-style-type: none"> - Verify calculations; - Verify the consistency between the contract, job cost sheet and detailed account in quantity and unit prices of the initial contract ; - Verify the implementation of possible penalties
Final invoice (in the event of project management).	<ul style="list-style-type: none"> - Same documents provisional account - Provisional acceptance report; 	<ul style="list-style-type: none"> - Same for partial invoice - Verify that the possible recommendations formulated during the use of past detailed accounts have been taken into account - Transmit to the Authority of Public Contracts for prior visa

III.4. NON QUANTIFIABLE SERVICES AND INTELLECTUAL SERVICES CONTRACTS

Non-quantifiable services contracts are contracts for which services are mainly intellectual. They shall concern among others, health insurance, advertisement, organisation of training seminars and intellectual services including project supervision, audits, studies, control, and specific intellectual property-related obligations. (Article 63 (1 and 2) section IV of the Public Contracts Code).

III.4.1. Control of non-quantifiable services and intellectual services contracts execution documents

Sections	Elements of control	Controller's actions
Contract	- Contract /Jobbing order signed and registered including possible additional clauses	<p>Open an information form in order to input general information relating thereto including:</p> <ul style="list-style-type: none"> - the contract reference, - subject of the contract, - the Project Owner/Delegated Project Owner, - the Contracting Authority, - the contractor and his filiation, - the amount, - of contract execution deadline, - the geographical location of the execution, - the sources of financing, - the special financial conditions (payment, exclusive of taxes, excluding customs duties, currency, ...), - the relevant accounting officer (Paying official))
Amount	- Contract /Jobbing order signed and registered including possible additional clauses	<ul style="list-style-type: none"> - Verify, on the basis of the contract (BPU, DQE), the contract amount and the consistency of the different taxes. - Verify equally after signing the contract, its consistency with the Tender File, decision and the bid of the selected contracting partner. He shall be edified on the method of payment (Exclusive of taxes or Inclusive of taxes), <p>NB: The amount gives information on the jurisdiction threshold of the control brigade and may induce the transfer of the file to a more appropriate body in application of Circular No. 05/C/PR/MINMAP of 7 November 2013</p>

Sections	Elements of control	Controller's actions
Deadlines	<ul style="list-style-type: none"> - Start off administrative order notified, - Administrative order to extend deadline notified, - Administrative orders for suspension and of resumption of deadline and works notified. 	<ul style="list-style-type: none"> - Record this information in the right place and consult it before any visit to the site, every visa or every note to hierarchy, - Ensure that the signatory of the administrative order is authorised and make sure of the effective notification of Administrative Orders - Calculate the consumption rate of the deadline at the control date by expressing it in percentage (deadline consumption rate) <p>N.B: The progress rate of services or of budget consumption should also be posted next to the consumption deadline for comparison.</p>
The contractor's representative	Letter of the contractor appointing his representative	Verify this information to situate the responsibility of authorised persons and know the identity of the interlocutors of the State,
Bonds	<ul style="list-style-type: none"> - Bonds signed by the issuers 	<ul style="list-style-type: none"> - Verify if the value, models provided for in the Tender File have been respected as well as the authenticity of the said bonds - Have applied the specific penalties if provided for.
Documents inserted: SAC, ToR, BPU	<ul style="list-style-type: none"> - Bid Tender File: 	<ul style="list-style-type: none"> - Verify if some essential documents have been inserted notably the ToR, the list of key personnel, the list of indispensable material - Contact the Project Owner in the event of noted omission, - Verify if there are modifications in the contract to exempt the contractor from requirements provided for by the documents opposite. These modifications shall be noted and transmitted to the Project Owner for a draft additional. <p>NB: The bundle of document must be completed by the other contract management documents from the registration by the controller (bonds, insurances,...)</p>
Additional clauses	<ul style="list-style-type: none"> - Contract and previous possible additional clauses 	<ul style="list-style-type: none"> - Verify the deadline and ensure that each additional clause is guaranteed at the prescribed rate in the contract and propose the authentication or the correction. - Verify the pertinence of taking into consideration services subject of the additional clause by the deadline of mobilisation of experts in conjunction with the subject of the services

Sections	Elements of control	Controller's actions
Start off advance	<ul style="list-style-type: none"> - Contract signed and registered, - Final bond, - Start-off advance bond - Start off administrative order notified 	<ul style="list-style-type: none"> - Verify that the models provided for in the Tender File have been respected; - Verify from the issuing body authorised by MINFI, the beneficiary, the amount, the title and the number of the reference contract. - Verify the conformity of the rate applied on the bond with that of the contract - Contact the Project Owner for corrections
Insurances	<ul style="list-style-type: none"> - Contract signed and registered - Insurance policies, 	<p>Same actions as for bonds,</p> <ul style="list-style-type: none"> - Verify that the validity of insurance policies continues up to provisional acceptance - Verify the transmission deadline of bonds in order to apply specific penalties if necessary - Have applied specific penalties if provided for.
Programme and/or plan of action, start-off or implementation report, report of first establishment (Studies)	<ul style="list-style-type: none"> - Contract signed and registered - Technical bid 	<ul style="list-style-type: none"> - Verify the submission, validation dates, instruction deadlines and apply possible specific penalties - Analyse the pertinence of documents, despite the validation by the different services and give an opinion ; - Verify the transmission deadline of the said documents in order to apply specific penalties if necessary - Apply specific penalties if provided for. - Contact the Project Owner for corrections
Election of domicile	<p>Contractor's letter,</p> <ul style="list-style-type: none"> - lease agreement, - Hotel manifest and Liquidated invoices 	<p>Verify the effective installation of the contractor through his declared domicile, lease agreement in this locality or proofs indicating a permanent residence close to the execution area of the contract.</p> <ul style="list-style-type: none"> - Verify the transmission deadline of the said documents in order to apply specific penalties if necessary - Have applied specific penalties if provided for .

Sections	Elements of control	Controller's actions
Stage meetings, etc...	<ul style="list-style-type: none"> - Programme or action plan, - Start off or implementation report, programme of action, - Minutes or report 	<ul style="list-style-type: none"> - After identifying the frequency of meetings in the programme or plan of action or of the start-off report, note the effective holding of these meetings, their regularity, the pertinence of resolutions, reminders or resolutions implementation deadlines. - Identify the key personnel, verify their participation in meetings and use this indicator as hypothesis for taking them into job cost sheet or not - Note the proper holding of site logbooks and the proper dissemination of resolutions through transmission slips of minutes and reports.
Periodic report	<ul style="list-style-type: none"> - Contract signed and registered, - Technical bid, - Programme-Action plan, - Start off report 	<ul style="list-style-type: none"> - after having identified the frequency of preparation and reports constituent elements, verify their regularity and their pertinence. - Construct an evolution curve of contracts execution indicators and draw the consequences of every gap found, - Equally note the gaps concerning personnel, material, quantities, quality, ... - Verify the transmission deadline of the said documents in order to apply specific penalties if necessary - Have applied specific penalties if provided for.
<u>Disbursements:</u> <i>Per diem, customs duties, transportation costs, vehicle rental costs, fuel costs, vehicles maintenance or computer equipment, communication costs etc...</i>	<ul style="list-style-type: none"> - Contract signed and registered including possible additional clauses - Administrative Order or mission order, - Statement of expenses to be reimbursed, supporting documents 	<p>Faced with reimbursable fees, verify the existence of the provision in the contract, request the administrative order to commit this expense and control the statements of expenses through supporting documents.</p> <p>NB: Financial costs to pay the contractor shall be formally provided for by the contract, to be taken into account in the job cost sheets.</p>

III.4.2. Control of the personnel mobilised for non-quantifiable services and intellectual services contracts

Sections	Elements of control	Controller's actions
Key personnel mobilised	<ul style="list-style-type: none"> - Valid identification documents, - CV validated by the Project Owner 	During each visit, identify all the stakeholders present on the execution site and compare them to the bid data and other execution documents
	Accreditation (mission letter or any other document signed by the Project Owner)	<ul style="list-style-type: none"> - Use the site logbooks, meetings attendance sheets in workshops or acceptance sessions to evaluate the mobilisation of experts, if the control is done out of the site or after execution,. - Note transport documents, tickets or other proof for the arrival then departure of the expert on the site on a given date
Mobilisation of short term personnel	<ul style="list-style-type: none"> - Execution programme, - Travel documents, - Timesheet and accreditation 	Note other proofs of presence on the site (attendance sheets, management instrument, site logbooks).
Permanent residence or not	<ul style="list-style-type: none"> - lease agreement, - Hotel bills, - Attendance sheet 	<ul style="list-style-type: none"> - Note these documents and evaluate the pertinence and accuracy, in case the residence constitutes a price or an element of the latter, - Make the consequent reductions in case absence
Change of personnel	<ul style="list-style-type: none"> - Approval by the Contracting Authority, - mobilisation and demobilisation administrative order, - Experience (CV) at least equivalent to that of the replaced Expert 	<ul style="list-style-type: none"> - Note the administrative order validating this change (name of new expert, effective date) and identify the Expert - Verify the acceptable change threshold in the contract, make the reduction and apply possible penalties provided for in the contract.

<p>Personnel intervening in many contracts at the same period</p>	<ul style="list-style-type: none"> - Contract signed and registered including possible amendments - Technical bids, Accreditation documents - Programme and Plan of action, 	<ul style="list-style-type: none"> - Verify possible duplications and request for the replacement of management staff concerned in one of the sites ; - Apply possible special penalties provided for in the contract on the detailed accounts
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III.4.3. Control of non-quantifiable services and intellectual services contracts equipment

Sections	Elements of control	Controller's actions
Rolling stock	<ul style="list-style-type: none"> - Car registration document or invoices, - Execution programme - Bid 	Compare data featuring on the documents examined and those of the contract (Brand, type, power, date of 1st entry into circulation).
Material mobilised during contract execution	Report marking the arrival of the material	<p>Verify the proof of arrival and departure of the material on the site on a given date.</p> <p>Note other proofs of presence on the site.</p>
Devolution of material to be handed over to the Administration	<ul style="list-style-type: none"> - Contract signed and registered - Handover report 	Use the contractual provisions provided for and request the transfer documents of rolling stock to the Administration

III.4.4. Control of non-quantifiable services and intellectual services contracts specific equipment

Geotechnical, topographic materials and other materials		
Sections	Elements of control	Controller's actions
Materials	<ul style="list-style-type: none"> - Contract signed and registered, - Programme and Plan of action, - Invoices and technical sheets, - Installation or supply report, - Acceptance minutes - Calibration report - calibration certificate 	<ul style="list-style-type: none"> - Identify each apparatus, material or equipment which is part of the validated list. - Read the references of each material and compare their characteristics, the brand, series in the contractual references. - Compare the material identified to that featuring in the bid or draft execution. - Ensure that each material is calibrated. He shall request the calibration certificate of each material to establish the reliability of measures operated. If the material does not have an approved certificate, these measures are rejected - Record the number of each material identified and make the reduction if they are provided, in the event shortcomings or non-compliance. - Note down the number of each material
Material mobilised during contract execution	Mobilisation minutes	Ensure that the instruments enabling to control the permanent mobilisation of material are put in place on the execution site (site logbook, entry/exit sheet, measurements or results rates).

III.4.5. Control of non-quantifiable services and intellectual services contracts deliverables (Studies, audits.....)

Sections	Elements of control	Controller's actions
Report of first establishment	<ul style="list-style-type: none"> - ToR - Bid 	Verify : <ul style="list-style-type: none"> - Intervention methodology - the planning of mobilisation of experts and the sequence of activities to be realised
Stage reports	<ul style="list-style-type: none"> - First establishment report approved by the Project Owner - ToR 	Verify : <ul style="list-style-type: none"> - the content of the report and ensure that the latter is in conformity with the ToR, - The date of submission of the first version of the report before possible observations by the Project Owner, otherwise request the implementation of delay penalties

III.4.6. Participation in non-quantifiable services and intellectual services contracts technical validation sessions

Sections	Elements of control	Controller's actions
Technical validation	<ul style="list-style-type: none"> - Contract signed and registered including possible additional clauses - Minutes of the Follow-up and Technical Validation Committee (CSRT), - Convening notice of committee members - Provisional/final report, - Formal appointment of MINMAP controller by the authorised official. 	<p>The controller shall make sure that:</p> <ul style="list-style-type: none"> - the committee has been convened by the person authorised and the regulatory quorum is reached; - Services are in conformity with contractual clauses ; - the attendance sheet is filled and signed on the spot by the committee members present including the observer ; - that only committee members who are actually present have signed the acceptance report on the spot; <p>N.B :</p> <ul style="list-style-type: none"> ❖ The controller does not sign the report, however, he shall mention “in the presence of the MINMAP observer Mr/Mrs.....”. ❖ He drafts at the end of each session, a report addressed to the hierarchy in which he shall describe the unfolding of the session and shall note the possible malfunctions observed.

III.4.7. Verification of the detailed accounts of project management, studies and audits contracts

In accordance with Article 47(1) of Decree No. 2018/366 of 20 June 2018, MINMAP shall:

- Receive a copy of provisional detailed accounts and conduct ex-post verification of the consistency between the services billed, payments made and services performed;
- endorse the last invoice.

In this light, the controller shall, prior to his verifications, assemble the following documentary bundle (1):

- the contract and possible amendments signed and registered ;
- the final bond issued by a legal Cameroonian bank or a first-class financial body authorised by the Minister in charge of Finance;
- Administrative order to start services duly notified to the contractor;
- The contracting partner's technical bid.

The observations relating to the shortcomings recorded that the controller deems pertinent shall be addressed to the Project Owner for consideration.

Verification of the start-off advance detailed account.

The verification of the start-off advance detailed account by each stakeholder of the chain is subject to the transmission of:

- A copy of the start-off advance bond issued by a legal Cameroonian bank or a first-class financial organ authorised by the Minister in charge of Finance,
- Documents referred to in point 1) above, in case they have not been transmitted previously with the exception of contracting partner's the technical bid.

Verification of partial or stage detailed account (invoice).

The verification of the first detailed account by each stakeholder of the chain is subject to the transmission of copies of the following contractual documents (b):

- documents referred to in point 1) above, in case they have not transmitted previously;
- The election of domicile of the contractor;
- The insurance policies provided for in the SAC issued by an insurance company authorised by the Minister in charge of Finance;
- the plan or programme of action approved;
- The Terms of Reference (ToR) if they are not appended to the contract;
- The report establishing the material provided for in the contract;
- The attestation of mobilisation or assumption of duty of key personnel;
- Registered employment contracts of the key personnel;

- Supporting documents of refundable fees;
- The stage or phase reports;
- Monthly activity reports;
- Technical validation reports, if applicable;
- Any other document provided for in the SAC.

For the following detailed accounts, only documents established during the execution of services are transmitted, notably, the approvals of new experts in the event of replacement, administrative orders, attestations of demobilisation of experts, additional clauses.

Visa by MINMAP of the last detailed account or last invoice of non-quantifiable services and intellectual services contracts

The final detailed account visa by each stakeholder of the chain is subject to the transmission of:

- the final report approved;
- the follow-up and technical validation minutes validating the full completion of services, if applicable;
- the documents referred to in point b) above, in case they have not been transmitted previously.

The controller shall ensure that all the observations made to the Project Owner have been effectively taken into account or have justifications if otherwise.

Sections	Elements of control	Controller's actions
Start-off detailed account (invoice)	<ul style="list-style-type: none"> - Contract signed and registered, - Final bond, - Start-off advance bond, - Administrative order to start works notified - Insurance policies required. 	<ul style="list-style-type: none"> - Verify that the models provided for in the Tender Files have been respected; - Verify the issuing organs authorised by MINFI, the beneficiary, the amount, the title and the number of the reference contract. - Verify the conformity of the rate applied on the bond with that of the contract - Verify the calculations and the start-off advance rate provided in the contract; - Contact the Project Owner for corrections

Sections	Elements of control	Controller's actions
Partial or stage detailed account (invoice).	<ul style="list-style-type: none"> - Execution Programme approved or first establishment report (SAC) ; - Different statements of works taken into the job cost sheet ; - Special Technical clauses (STC) - Results of the different trials provided for in the STC ; - Administrative orders ; - Works statements reports; - Any other document provided for in the SAC 	<ul style="list-style-type: none"> - Verify calculations; - Verify the consistency between the contract, job cost sheet and detailed account in quantity and unit prices of the initial contract ; - Verify the implementation of possible penalties
Final detailed account (in the event of project management).	<ul style="list-style-type: none"> - Same as for partial or stage detailed accounts documents (invoice) - Stage technical validation minutes 	<ul style="list-style-type: none"> - Same
Visa of general and final detailed account	<ul style="list-style-type: none"> - Same as for provisional detailed accounts documents - Final detailed account; - Final acceptance minutes 	<ul style="list-style-type: none"> - Same as for final detailed account - Verify that the possible recommendations formulated during the use of previous detailed accounts have been taken into account - Transmit to the Authority of Public Contracts for prior visa

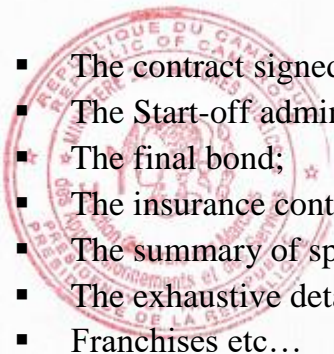
III.5.INSURANCE CONTRACTS

Insurance contracts are in the category of services and intellectual services contracts.

There are among others, two (2) types of insurance contracts:

- Health insurance contracts,
- Automobile insurance contracts.

Prerequisites

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- The contract signed and registered;
 - The Start-off administrative order;
 - The final bond;
 - The insurance contract (insurer -insured);
 - The summary of special clauses;
 - The exhaustive detail of guarantees granted;
 - Franchises etc...

MINMAP controller shall therefore have with him, the insurance contract, on the basis of which he shall be consistent or not with the Contract Engineer.

He shall ensure that the beneficiaries of the contract are informed in an exhaustive manner on the special clauses.

Request for prior visa to payment.

In accordance with the provisions of Article 13 (new) paragraph 2 of the CIMA Code, the payment of premiums takes place before the execution of services and this just after the notification of the start-off administrative order.

The controller who takes part in the deliberations to validate an insurance contract shall ensure that he is in possession of all the documents cited above.


For single tranche insurance contracts, the acceptance report is not required.

For multiple tranches insurance contracts, the following documents are required:

- the acceptance minutes of the previous tranche,
- the administrative order to start the services of tranche to which the detailed account refers, duly notified to the contractor.

III.5.1. Control of insurance contracts execution documents

Sections	Elements of control	Controller's actions
Contract	 <p>- Contract/additional clause (incorporation) signed and registered</p>	<p>The controller opens an information form in order to input general information relating thereto including:</p> <ul style="list-style-type: none"> - the contract reference, - the contractor and his filiation, - the subject, - the Contracting Authority, - the Project Owner/Delegated Project Owner, - the sources of financing, - the deadline, - the geographical location of the execution, - the amount, - the special financial conditions (payment exclusive of taxes, excluding customs duties, currency, ...), - the relevant accounting officer (Paying official)
Amount	-Contract/Jobbing order signed and registered	<ul style="list-style-type: none"> - Verify, on the basis of the contract (BPU, DQE), the contract amount and the consistency of the different taxes (AIR, VAT). - Verify equally after signing the contract, its consistency with the Tender File, decision and the bid of the selected contractor. <p>NB: The amount gives information on the jurisdiction threshold of the control brigade and may induce the transfer of the file to a more appropriate Brigade in application of Circular No. 05/C/PR/MINMAP of 7 November 2013.</p>
Deadlines	<ul style="list-style-type: none"> - Start off administrative order notified, - Administrative order to extend deadline notified, - administrative orders for suspension and of resumption of deadline notified if applicable. 	<ul style="list-style-type: none"> - Record this information in the right place and consult it before any visit to the structure and draft a note to hierarchy, - Verify that the signatory of the Administrative Order is authorised, - Express it in percentage (deadline consumption rate), - Compare the progress rate of services or of consumption coverage of claims (occurrence probability of a claim) besides the consumption of deadline for a more appropriate analysis of situations.

Sections	Elements of control	Controller's actions
Representative of Contractor	<ul style="list-style-type: none"> - Contract signed and registered, - Letter appointing the Contractor Representative, - Programme/Action plan 	<p>Verify this information to situate the responsibility of authorised persons and know the identity of the interlocutors of the State,</p>
	 <ul style="list-style-type: none"> - Bids, - Tender File. 	<p>The Controller shall verify if some essential documents have been inserted notably the STC, ToR, the CST,</p> <p>For automobile insurance policy, the controller shall ensure that the list of vehicles produced in the bids is in conformity with that of the Tender File;</p> <p>For health insurance policy, the controller shall verify that the franchises proposed in the bids are in conformity with those provided for in the Tender File and shall not be less than 25 %</p> <p>In the event of omission, contact the Project Owner or the services of the Contracting Authorities</p> <p>The bundle of document must be completed by the other contract management documents from the registration by the controller (bonds, insurances, ...)</p>
Documents included SAC, ToR, BPU	<ul style="list-style-type: none"> - Bids, - Tender File. 	<p>The modifications in the contract to exempt the contractor of requirements provided for by the documents opposite are recorded and transmitted to the Project Owner for a draft additional clause.</p>
Guarantees	<ul style="list-style-type: none"> - Final bond, - Contract and possible addenda 	<p>Verify the issuing organs authorised by MINFI, the beneficiary, the amount, the title and the number of the reference contract and authenticity.</p> <p>Verify the deadline and ensure that each additional clause is guaranteed at the contract rate and propose the authentication or the correction.</p> <p>Verify the conformity of the mobilisation deadline of guarantees in order to apply the possible penalties provided for in the contract.</p>

Sections	Elements of control	Controller's actions
Start-off advance	No control element is required	<p>NB: This advance is not necessary for this type of contract.</p> <p>Insurance contracts being governed by the CIMA Code (Inter-African Conference on Insurance Markets), the start off advance is not required given that in the light of the new Article 13, paragraph 2 of the said Code, services are paid before execution.</p> <p>Contact the Project Owner in the event of inconsistencies for correction</p>
Insurances	<ul style="list-style-type: none"> - Contract signed and registered, -Insurance contract; 	<ul style="list-style-type: none"> - Same actions as for bonds, - First verify that all the cases of claim that occurred during the period have not been notified. <p>Verify deadlines, claims covered and the list of vehicles to be insured (for an automobile insurance).</p>
Programme/Plan of action, Monthly report on claims declared	<ul style="list-style-type: none"> - Contract signed and registered - Technical bid 	<ul style="list-style-type: none"> - Verify the submission, validation dates, instruction deadlines and apply penalties dues or reject the payment document, if applicable. - Analyse the of pertinence documents, despite the validation by the different services and give its opinion. <p>These are introductory documents which govern some contracts the execution of certain contracts.</p>
Election of domicile	<ul style="list-style-type: none"> - Letter of Contractor indicating election of domicile, 	<p>Verify the effective installation of the contractor through his declared domicile, Verify the conformity of the deadline for the mobilisation of the document by the service provider in order to implement possible penalties provided for in the contract.</p>

Sections	Elements of control	Controller's actions
Periodic meetings (Progress meeting, etc...)	<ul style="list-style-type: none"> - Plan and/or programme of action, start off report or implementation report, - Minutes or report 	<ul style="list-style-type: none"> - Make sure that the personnel concerned by the insurance has been formally notified of the subscription of an insurance in their services. - After identifying the frequency of meetings in the contract, note the effective holding of these meetings, their regularity, verify claims notification forms as well as how they are taken care. - identify authorised hospitals, pharmacies, for better services in the management of cases. - ensure the proper communication of resolutions through the transmission slip of the contracts engineer reports.
Periodic report	<ul style="list-style-type: none"> - Contract signed and registered, - Technical bid, 	after identifying the frequency of preparation and reports constituent elements, verify their regularity and their pertinence.
	<ul style="list-style-type: none"> - Plan/programme of action, - Start-off report 	Construct an evolution curve of contracts execution indicators and draw the consequences of every gap found, The gaps may concern franchises, the absence of notification of claims, the absence of follow-up...

III.5.2. Control of insurance contracts services effective start-off

Sections	Elements of control	Controller's actions
Start of services	<ul style="list-style-type: none"> - Contract signed and registered, - Administrative order to start services; - Insurance contract; - Final bond. 	Use the contractual provisions provided for and request the documents identifying the start of services (claims notification sheet, lists of health facilities, pharmacies, list of persons to be taken care of, list of equipment to be insured etc...)

Periodic report	Report of the Contract Engineer on the state of the claims notified	-Request this document for information and follow-up. -Draft a report signed by stakeholders of the contract which mentions it in case of the absence of the said document.
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III.5.3. Participation in insurance contracts acceptance operations

Sections	Elements of control	Controller's actions
Technical validation	<ul style="list-style-type: none"> - Contract signed and registered - Insurance contract - Report of contract engineer - Convening of committee members; - 	<p>Ensure that:</p> <ul style="list-style-type: none"> - the acceptance committee has been convened by the persons authorised and the regulatory quorum is reached during the deliberations of the committee; - Services are in conformity with contractual clauses; <p>NB: MINMAP controller features in the committee as observer.</p> <p>❖ He does not sign minutes.</p> <p>❖ He writes at the end of every session, a report to his hierarchy.</p>

III.6. DESIGN AND EXECUTION CONTRACTS

A design-execution contract is a works contract which enables the Project Owner to assign to a group of business operators or, for infrastructure works only, to a single economic operator, a task involving at the same time the conduct of studies and the execution of works.

In this effect, the controller shall simply use the processes of:

- Contracts of non-quantifiable services and intellectual services during the control of realisation of studies and,
- Works contracts when it comes to the control of works execution.

However, the following peculiarities are to be considered:

1° Studies phase:

The Controller shall:

1. verify the plan of action and the validated draft execution since they are produced by the same service provider;
2. verify the mobilisation of the personnel during the studies phase and compare it to the mobilisation during works,
3. Studies may be carried out as production and validation progress. In this case, the controller shall ;
4. Request the production of all partial validation reports in case the studies have been realised and validated in one stage. In this case, the controller shall verify only one technical validation report of the said studies.

2° Works phase:

The Controller shall:

1. verify that the start-off administrative order is notified only for works which studies have been the subject of validation in the case where the works may be executed as studies are progressively validated;
2. request the minutes of validation of the studies of each part of the structure before its start-off in case the works started at the end of the full realisation of the studies phase;
3. verify the composition of the acceptance committee of studies and that of works. This committee may be the same or different;
4. Verify the consistency between quantities from studies and those in the draft execution in order to avoid the excessive increase of quantities by the enterprise in the execution phase, and;
5. Request prices breakdown in the event of all-in prices contract.

Design and execution contracts must separately set out in advance the deadlines for the study phase as well as those for the works phase. These deadlines may or may not include the validation period of deliverables.

III.7.FRAMEWORK-AGREEMENTS

Framework-agreements are contracts concluded by one or several Project Owners with one or several service providers in order to lay down rules relating to purchase orders to be issued or the provisions governing subsequent orders to be concluded over a given period, notably as concerns prices, if applicable the projected quantities.

The Project Owner resorts to framework agreements when he cannot determine in advance, the volume and the rates of supplies orders or routine services required for his needs.

Framework-agreements only apply to supplies or recurrent services as well as maintenance and renovation works.

The control of framework agreements shall consist in verifying:

1. The duration of the execution of this framework agreement (maximum three (3) years in accordance with the Public Contracts Code);
2. The services and quantities of orders described and addressed to the holder in conformity with the services described in the framework agreement;
3. the conformity of price revision requests in relation with the framework agreement;
4. If subsequent orders (services requested and not defined in the framework agreement) do not lead to substantial modifications of the framework agreement provisions.

III.8.SERVICES UNDER STATE SUPERVISION (DIRECT LABOUR)

Services under State supervision (direct labour) are services executed by the Project Owner himself, after the authorisation of the Authority of Public Contracts.

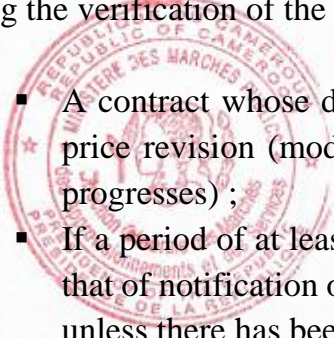
In this case, the controller shall request the following documents:

1. The authorisation to execute works under State supervision issued by the Authority of Public Contracts: the controller shall verify the amount authorised by the Authority of Public Contracts;
2. The draft execution: Verify its availability and its validation by the Engineer;
3. The Resource Utilisation supporting documents: verify the pertinence of works, quantities and costs;
4. The acceptance minutes: verify its availability and the members of the acceptance committee;
5. The statement of expenditure: verify the conformity with the draft execution validated;
6. The personnel mobilised by the Project Owner : verify the qualifications and experience, and ;
7. The equipment used by the Project Owner: verify the availability, the type of equipment and the number retained for works.

III.9.PRICE UPDATING OR REVISION AND DEFAULT INTERESTS

III.9.1. Verification of price updating or revision bill

During the verification of the bill, the controller shall recall that:

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- A contract whose deadline is at most equal to 12 months cannot be the subject of price revision (modification of the initial amount as the execution of the contract progresses) ;
 - If a period of at least 6 months has elapsed between the date of opening of bids and that of notification of the contract, the price shall be updated in a firm price contract, unless there has been a waiver following negotiation;
 - A firm price contract may be updated in case of more than 2 months overrun of the contractual deadline of the initial contract not attributable to the contract holder.

Thus, in its process of verification of the price updating or revision bill, the controller shall ensure that:

1. The conditions for revising and updating prices must be explicitly provided for in the initial contract;
2. Price formulae exist in the initial contract and are those used in the bill;
3. Revision formulae must include a fixed part of at least equal to 0.15;
4. The revision threshold shall represent the percentage from which the overall contract price variation leads directly to price revision;
5. The neutralisation margin (increase share which in any case, shall be borne by the contract holder, or conversely the decrease share from which he benefits) is less than or equal to the revision threshold;
6. The neutralisation margin shall be deducted from the revision coefficient;
7. The revision coefficient only applies to the services concerned (services executed during the month, penalties, interests on overdue payments);
8. No price revision clause has been introduced through amendment in a contract awarded on the basis of a firm price;
9. The date of establishment of the initial price and the terms of revision of the said price, specified in the contract are those actually used;

10. The public contracts regulatory body, in conjunction with the Project Owner or Delegated Project Owner and other government services concerned, has verified the statements of amounts resulting from price update and revision duly approved first by the Contract Engineer and Contract Manager, prior to any payment;
11. Price revision or update does not exceed twenty-five percent (25%) of the contract amount, unless waived by the Authority in charge of public contracts.

III.9.2. Verification of interests on default payments invoice.

The right to default interests for the holder of a contract is applied when failure to pay within the deadlines set by the Special Administrative Clauses is attributable to the Project Owner, Delegated Project Owner or relevant accounting officer. These default interests are calculated from the day following the expiration of the said deadlines, up to the day of issuing of the opinion known as "of settlement" of the relevant accounting officer.

During the verification of the related bill, the public contracts controller shall ensure that:

- The formula used for calculations is **$I = M \times (n/360) \times (i)$** , where:

M is the amount all taxes inclusive, due the holder of the contract;

n is the number of calendar days of delay;

i BEAC corporate lending rates increased by one (1) point (payments in CFAF) or discount rate applied by the Bank issuing the currency involved, increased by at most one (1) point (payments in a currency other than the CFAF).

- Interests on overdue payments do not apply to amounts already including compensations for delayed payments.
- Interests on overdue payments have not been taxed.

