

MINISTRY OF FINANCE

REPUBLIC OF CAMEROON
Peace – Work – Fatherland



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CIRCULAR N° _____ /C/MINFI OF 30 DEC 2022

On the Instructions Relating to the Execution of the Finance Laws, the Monitoring and Control of the Execution of the Budgets of the State and Other Public Entities for the 2023 fiscal year

SERVICES DU PREMIER MINISTRE VISA	
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PRIME MINISTER'S OFFICE	

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THE MINISTER OF FINANCE

To All:

- **Principal, Secondary and Delegated vote holders;**
- **Project Owners and delegated Project Owners;**
- **Managers of programmes, projects and those ranking as such;**
- **Finance controllers;**
- **Public Accountants and those ranking as such;**
- **Public and private partners.**

The Finance law for the 2023 fiscal year comes up within a context marked, at the national level, by the continuation of the implementation of the SND30 (National Development Strategy 2020-2030) and the Economic and Financial Program concluded with the IMF (International Monetary Fund) in July 2022, as well as the finalization and commissioning of the major first generation projects that have been ongoing and the maturation of second generation ones in view. This law equally falls in line with the dynamics to consolidate the ongoing social cohesion and decentralization processes, to continue with the ongoing import-substitution policy, particularly through increasing local production and stepping down dependence on imports, as well as to stay the course of the reconstruction of regions affected by security crises, notably those of the North-West, South-West and Far North, and finally to maintain a general security and health systems surveillance.

Moreover, the preparation of this law was done within the framework of the continuation of the ongoing reforms in the budget execution system, particularly the alignment of budgetary accounts to Decrees n°2019/3187/PM of September 9, 2019 and n 2019/3119/PM of September 11, 2019 to respectively, lay down the general framework for the presentation of the State Budgetary Nomenclature (SBN) and the State Accounting Plan (SAP). The overall implementation of these texts seek to ensure the conformity of budgetary accounts to the CEMAC community directives on patrimonial accounting.

At the sub-regional level, during their last extraordinary summit, the Heads of State of the Central African Economic and Monetary Community (CEMAC) emphasized their commitment to community solidarity as concerns health, security and economic shocks, as well as the implementation of adequate budgetary policies that focus on increasing the mobilization of non-oil revenues, strengthening the quality and efficiency of public spending and the management of the public debt. In addition, the Heads of State decided on the implementation of priority reform policies, through the CEMAC Economic and Financial Reforms Program, to ensure the structural transformation of economies, in a bid

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to create good conditions for a sustainable and equitable growth, driven by the private sector.

At the international level, the adverse effects of the COVID 19 pandemic and the Russo-Ukrainian War have led to an increase in the price of oil and basic commodities, with the impact of accentuating pressures on public finances.

In view of the foregoing, it is obvious that the State budget for the 2023 fiscal year shall be executed in a context of uncertainty, thus the need for a better rationalization of strategic and tactical budgetary choices. To this end, the orientation of the overall budgetary policy for the 2023 fiscal year remains focused on budgetary consolidation that aims particularly at reducing the budget deficit and the public debt all in a bid to guarantee public finance sustainability and macroeconomic stability.

The 2023 budget law aims at reducing the budget deficit by 0.8 percentage points, from 1.9% of GDP in 2022 to 1.1% in 2023. In this perspective, the objective will be to maintain the debt ratio at 45% of GDP for the 2022-2023 period, below the threshold of 70% of GDP set by the CEMAC.

The main axis for the attainment of the above ratios consist in taking measures capable of ensuring an optimal mobilization of internal non-oil revenues on the one hand, and the streamlining of public expenditures executed on the basis of realistic and sincere budget forecasts on the other.

In this respect, it will be impending that pace of expenditure execution should be matched to that of income execution through recourse to expenditure planning and anticipation. The respect for budget appropriations, the limitation of unforeseen expenditures and the limitation of recourse to exceptional procedures remain requirements that will contribute to budgetary discipline.

The above requirements are contained in this circular whose content dwells essentially on the measures for the effective and efficient implementation of the budgetary policy that has been formulated by the Executive and approved by Parliament.

It is incumbent on all public administration officials, managers of Public Enterprises and Establishments (PEE), Heads of Regional and Local Authorities (RLAs), Managers of projects and programs and those ranking as such, and Officials in charge of Control bodies to mobilize collaborators under their authority in view of the stakes, challenges and objectives inherent in the efficient and harmonious execution of public budgets on the account of the 2023 fiscal year



GENERAL PROVISIONS

1. The budgets of the State and other public entities are enforceable as of January 1, 2023.
2. The quarterly reports on the execution of the 2023 budget are published no later than forty-five (45) days after the end of each quarter, at the behest of the Minister in charge of finance.
3. Finance Controllers must refrain from affixing their visas on draft contracts of the budget after October 15, 2023; except for multi-year contracts and contracts for supplies, whose delivery periods do not exceed one (01) month, or in case of a special waiver by the Minister in charge of Finance.
4. The dates for the closure of commitment and payment authorisation operations on the budgets of the State and other public entities for the 2023 fiscal year are determined by the Minister in charge of Finance. However, these deadlines may not go beyond November 30, 2023 for the closure of commitment operations and December 31, 2023 for the closure of payment authorisation (order) operations.
5. The execution of the budgets of the State and other public entities covers the calendar year. However, expenditure committed, verified and authorised during the 2023 fiscal year must be taken into charge and may be paid by the Public Accountant during the complementary period that runs from January 1 to December 31, 2024.
6. In a bid to decide on the expenditure for the 2023 fiscal year that is to be carried forward to the 2023 budget, carry-forward conferences shall be jointly organised by MINFI and MINEPAT by February 28, 2023 at the latest. Prior to these conferences, the different administrations shall collect the expenditure files to be carry-over from central services, deconcentrated services. Regarding resources transferred to Regional and local Authorities, the latter shall transmit the corresponding expenditure file to the deconcentrated services of the concerned ministerial department that transferred the resources, to transmit same, to the central administration, not later than February 15, 2023 at the latest.
7. At the end of carry-forward conferences, a report that contains the list of eligible expenditures to be carried-forward, is jointly drawn up by the Ministries in charge of Finance (MINFI) and the Economy, Planning and Regional Development (MINEPAT). This report constitutes the basis of a decree signed by the Prime Minister, Head of Government, no later than 31 March 2023, to determine the repartition of credits carried forward and to authorise the transfer of credits from the carry-forward budgetary head to the budgetary heads of the concerned administrations. This decree modifies the payment appropriations of administrations by increasing the budgetary allocations of programmes without eroding in any way, the authorised budgetary balance of the year.
8. Within the context of the dematerialization of the expenditure execution process at the level of the central and deconcentrated services, the needs expression form, the administrative purchase order (APO), the funds disbursement decision, the mission order and the commitment order will be generated by the PROBMIS application.



9. In this regard, processing centres for vote holders will be created at the level of regional and divisional financial controls, to ensure the handling of the expenditures of the decentralized services and the resources transferred to Regional and Local Authorities (RLAs).

10. The report on the execution of the 2022 budget will be published, no later than the end of April 2023, at the behest of the Minister in charge of finance.

I. THE MAJOR AXES OF THE 2023 BUDGETARY POLICY

A. MEASURES TO STREAMLINE THE MOBILISATION OF TAX, NON-TAX AND CUSTOMS REVENUES,

1) Tax measures

11. The new fiscal measures proposed within the framework of the finance law for the 2023 fiscal year are in line with the objectives of budgetary consolidation and THE modernization of our public finances, prescribed by the Head of State.

12. In addition to socio-economic promotion and import substitution measures (a), the tax changes in this finance law relate to improvement of the business tax environment (b), the broadening of the tax base and the fight against fraud (c), the securement of revenues (d) and the promotion of tax civic-mindedness (e).

13. Proposed measures aim at strengthening the existing common law mechanism for the promotion of the agricultural, livestock and fishing sectors, as well putting in place specific additional incentives for local raw material processing companies.

a. Socio-economic promotion and import substitution measures

- **The strengthening of the mechanism to promote the agricultural, livestock and fishing sectors**

14. Irrespective of their size, firms in the agricultural, livestock and fishing industries shall benefit from the following tax advantages:

o During the investment phase

- The exemption from tax and employers' charges on wages paid to seasonal agricultural workers;
- The exemption from VAT on the purchase of pesticides, fertilizers and inputs, as well as agricultural, livestock and fishing equipment and materials;
- The exemption from registration fees for transfers of land used for agriculture, livestock and fishing activities;
- The exemption from registration fees for loan agreements intended to finance agricultural, livestock and fishing activities;
- The Exemption from property tax for properties belonging to agricultural, livestock and fishing enterprises, and assigned to these activities.



o **During the operational phase**

Individual operators, including when they are constituted in the form of cooperatives or common initiative groups (CIGs), that engage in agricultural, livestock and fish, production benefit from the following advantages:

❖ **During the first five (05) years of operation:**

- The exemption from the business license contribution;
- The exemption from the prepayment and the minimum payment of the income tax;
- The exemption from income tax.

❖ **Beyond the fifth (5th) year:**

- The exemption from the business license ;
- The payment of a final deduction for income tax at the rate of 0.5% of turnover, plus 10% for additional municipal tax.

15. Moral persons operating in the agricultural, livestock and fishing sectors shall benefit from the advantages provided for by the law of 18 April 2013 to lay down the incentives for private investment.

16. VAT is exempted on the sale of crude products by farmers, breeders and fishermen.

• **Promotion of the transformation of local raw materials**

17. Companies that process local raw materials benefit from a 50% tax deduction on the account of the monthly prepayment and income tax. This concerns enterprises in the agricultural, livestock, fishing, leather products, and cabinetmaking sectors.

18. For the specific case of the brewing sector, the rationalization of the system for promoting drinks produced from local raw materials is done through:

- a 30% reduction of the taxable base for ad valorem excise duties for these drinks for a period of 03 years from January 1, 2023;
- the authorization of the Minister in charge of finance to waive the required 40% minimum threshold in the case of local raw material unavailability.

b. Measures to ameliorate the business tax environment

• **The lightening of the tax burden of taxpayers**

19. The company tax rate for SMEs is reduced from 28% to 25%.

20. The 50% reduction of the income tax prepayment is extended to companies producing pharmaceutical products and fertilizers in order to promote their local production.



21. The deductibility rate of damages and breakages incurred by companies in the brewing sector is revised upwards, from 0.5% to 1% of the overall volume of production, in order to take into account the reality of the losses incurred companies in this sector.

22. The purchases of basic food necessities from farmers by public entities in charge of regulating or managing stocks of food products are exempt from VAT.

- **The reinforcement of the legal security**

23. The legal framing of the compliance dialogue procedure in order to avoid transforming this instrument for tax compliance promotion into real tax audits.

24. The dedication of the procedure of prior agreement on matters of transfer price in order to allow companies to protect themselves against subsequent adjustments.

25. The dedication of a mechanism aimed at improving the quality of issues in the context of tax audits through an appeal to the Director General of Taxation when the amount of the adjustments envisaged is likely to cause a manifest damage to the taxpayer.

- **Simplification of procedures**

26. The payment deferment/suspension regime is streamlined through:

- the granting of a suspension of payment to companies that have submitted requests for automatic relief of taxes issued with material errors, in order to allow them to continue to benefit from the certificate of non-indebtedness, pending the tax relief by the Write-off Committee;
- the confirmation of the validity of the suspension of payment until the expiry of the deadline for referral to the higher authority, both in the event of silence and in the event of an express response from the Administration.

27. The extension of the time limit for investigating disputed claims, from 30 to 45 days at the level of the Director General of Taxation, given the ever-increasing complexity of the issues raised during tax audits.

28. The automation of the procedure for the remission of penalties and late payment interest in line with the reforms to digitalize procedures.

c. Measures to broaden the tax base an fight against tax fraud

29. The inclusion in the scope of application of the Special Tax on Petroleum Products (TSPP) of natural gas for industrial use, excluding gas acquired by electricity production companies intended for the general public and natural gas used by households.

30. Adjustment of dimension stamp tariffs, as well as specific stamps (bill of lading stamp, automobile stamp duty excluding carriers, airport stamp duty, and stamp on hunting permits among others).

❖ The automobile stamp duty rates are set as follows:

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- For public transport vehicles for people and goods:
 - vehicles from 02 to 7 HP.....15,000 CFA francs;
 - vehicles from 08 to 13 HP.....25,000 CFA francs;
 - vehicles from 14 to 20 HP.....50,000 CFA francs;
 - vehicles over 20 HP.....150,000 CFA francs.

- For other vehicles:
 - vehicles from 02 to 7 HP.....30,000 CFA francs;
 - vehicles from 08 to 13 HP.....50,000 CFA francs;
 - vehicles from 14 to 20 HP.....75,000 CFA francs;
 - vehicles over 20 HP.....200,000 CFA francs.

- ❖ The dimension stamp duty rates are set as follows:
 - registered paper of size 42 x 54 format: 1500 CFA francs;
 - normal paper of size 29.7 x 42: 1500 CFA francs;
 - half sheet of normal paper of the size 21 x 29.7: 1500 CFA francs.

- ❖ Stamp duty rates for entry or exit visas on foreign passports are set as follows:
 - visa for several entries and exits valid from 0 to 6 months:
 - normal visa: C.FAF 100,000;
 - express visa: C.FAF 150,000.
 - visa for several entries and exits longer than 6 months:
 - normal visa: C.FAF 150,000;
 - express visa: C.FAF 200,000.

- ❖ Stamp duty rates for short stay permits issued to persons of foreign nationality are set as follows:
 - F.CFA 50,000 for residence permits issued to students;
 - F.CFA 75,000 for residence permits issued to foreign workers under contract with the State or a local public authority and unemployed spouses
 - F.CFA 150,000 for residence permits issued to nationals of African countries as well as their renewal;



- F.CFA 300,000 for residence permits issued to nationals of non-African countries as well as their renewal.
- ❖ Stamp duty rates for resident permits issued to persons of foreign nationality are set as follows:
 - F.CFA 75,000 for residence cards issued to members of duly recognized religious congregations, unemployed spouses or minor children dependent on expatriates as well as expatriate wives of Cameroonians when these family members retain their original nationality;
 - C.FAF 300,000 for residence cards issued to nationals of African countries;
 - F.CFA 750,000 for residence cards issued to nationals of non-African countries.
- ❖ Stamp duty rates for driving licenses are set as follows:
 - driving licenses and their duplicates: FCFA 10,000;
 - capacity certificates for driving certain urban vehicles: FCFA 10,000.
- ❖ Stamp duty rate for gun license is set at FCFA 100,000.
- ❖ Stamp duty rates for the issuance of permits and licenses relating to hunting activities are set as follows:
 - Regarding hunting licenses
 - Small game hunting license
 - Game birds
 - Category A: (Nationals)... CFAF 100,000
 - Category B: (Resident foreigners) F CFA 150,000
 - Category C: (Tourists) CFAF 200,000
 - Furry game
 - Category A: (Nationals). ... FCFA 100,000
 - Category B: (Foreign residents) F CFA 200,000
 - Category C: (Tourists) CFAF 300,000
 - Medium hunting license
 - Category A: (Nationals) CFAF 150,000
 - Category B: (Foreign residents): F CFA 300,000
 - Category C: (Tourists) CFAF 400,000
 - Big game hunting license



- Category A: (Nationals) CFAF 300,000
 - Category B: (Resident foreigners) ... F CFA 350,000
 - Category C: (Tourists) CFAF 500,000
- With regard to capture permits
 - License to capture unprotected animals for commercial purposes
 - Category A: (Nationals) F CFA 3,000,000
 - Category B: (Foreign residents) ... F CFA 4,000,000.
 - License to capture unprotected animals for scientific purposes
 - Category A: (Nationals) CFAF 300,000;
 - Category B: (Resident foreigners) CFAF 350,000;
 - Category C: (Tourists) CFAF 400,000.
 - For collection permits
 - The collection permit fees for remains and animals of classes B and C reserved for nationals are fixed at the single rate of F CFA 300,000 per quarter.
 - Fee for collecting skins and remains:
 - Varan F CFA 25,000 /skin
 - Python F CFA 50,000 /skin
 - Flat rate tax for other products F CFA 75,000.
 - Research permit for scientific purposes: F CFA 100,000
 - License for gamefarming and gameranching: F CFA 300,000
 - Hunting guide license
 - Holder hunting guide license
 - Category A: (Nationals) CFAF 1,000,000
 - Category B: (Foreign residents) F CFA 3,000,000
 - Assistant hunting guide license
 - Category A: (Nationals) CFAF 500,000
 - Category B: (Resident foreigners) CFAF 1,500,000
 - Photographic hunting license
 - Amateur photographer: CFAF 100,000
 - Photographer: CFAF 300,000



- Amateur filmmaker: F CFA 500,000
- Professional filmmaker...: F CFA 750,000

- ❖ The rate of stamp duties on bill of lading is fixed at 25 000 F.CFA
- ❖ The rate of stamp duty on registration certificates of appliances subject to the tax on games of chance and entertainment is fixed at 25 000 F.CFA.

31. The system of taxation of international transactions in accordance with international standards in the fight against the erosion of taxable bases is strengthened through the increase from 15% to 30% of the rate of tax on income from movable capital in tax havens (article 70 of the CGI).

d. Revenue securement measures

32. The generalization of the electronic payment system to all taxpayers that fall under the Large Tax Unit and the Medium Size Tax Payers Office, this method of payment hitherto, reserved only for large companies. This measure offers more security and speed in the payment of taxes.

e. Measures to promote tax civic-mindedness

33. The establishment of the legal framework of the actual beneficiary standard with the view to strengthen the compliance of our country to international standards in terms of tax transparency to which it has subscribed.

34. The streamlining of the mechanism for the repression of tax offenses through the authorization given to the MINFI to lodge a complaint directly against offenders, without resorting to the commission for the fight against tax offenses, and the reaffirmation of the possibility of repressing persons who rebel against the payment of taxes.

35. Legal dedication of the integrated tax partner system as an innovative instrument for promoting tax compliance.

36. The dedication of the withdrawal of licenses for incentive schemes in the event of failure to carry out planned investments within anticipated time limits or misappropriation of the advantages granted (Other tax and financial provisions).

2) Customs duty measures

37. The new customs duty measures enshrined in the Finance Law for the 2023 financial year essentially aimed at continuing the implementation of the import-substitution policy, broadening the tax base, improving the social climate and the business environment, as well as the fight against customs fraud and illicit trafficking.

a. Promotion of the import-substitution policy

38. With a view to limit the negative externalities of certain imports on public health and on the national production of everyday consumer goods, the promotion of the import-



substitution policy is translated through the submission of certain imported products to the *ad valorem* excise duty tax, as follows:

- at the rate of 50%: tobacco and products containing nicotine, intended for inhalation without combustion or for absorption into the human body, as well as preparations for pipes, cigar and cigarette holders and their parts;
- at the rate of 30%: whiskies, wines, malt beers, mineral waters, soft drinks and other fermented drinks;
- at the rate of 25%: articles and packaging made of cardboard and kraft paper, stoppers, caps, lids and other closing devices for bottles, made of plastics and common metals, paper and cellulose wadding of the types used for domestic, sanitary or toilet purposes, plastic tubes, pipes and sheets;
- at the rate of 12.5%: ice cream, mayonnaise, mustards and tomato preparations or for sauces, soups, soups or broths, condiments and seasonings, compounds or homogenized.

39. However, the products referred to above may be exempt from *ad valorem* excise duty on imports in the following cases:

- when they constitute raw materials or inputs for the manufacture of other products, in accordance with the provisions of Article six of the Finance Law for the 2020 financial year;
- when they are covered by a certificate of deficiency issued by the Ministry in charge of trade, attesting to the unavailability of these products on the local market, on the basis of an investment project for the local manufacture of the concerned product presented by the applicant. The non-execution of the investment project on which basis a certificate of deficiency has been issued and an exoneration from the excise duties granted (and which cannot exceed 5 years), leads to the cancellation of the said exemption and the recovery, by the Customs administration, of excise duties not paid by the applicant, without prejudice to the other sanctions provided for by the regulations in force.

40. The promotion of the import-substitution policy is also reflected in the strengthening of local value chains through:

- raising the export duty rates for logs and sawn timber from 50% to 60% and 10% to 15% respectively of the FOB value of species;
- the institution of an independent export duty of 10% on cocoa exported in the form of beans, in addition to regulatory fees, notwithstanding the other regulatory levies that the Customs administration continue to collect on behalf of the different beneficiary institutions in return for a collection fee.



b. Measures to broaden the customs duty base

41. The broadening of the customs duty base concerns mainly the revision of the provisions of Article Seven of the Finance Law for the 2019 fiscal year relating to the taxation of imported telephones, with a view to bringing the responsibility for customs clearance of the said goods to importers on one hand, and to avoid the payment of customs duties and taxes by deduction from the users' telecommunications credit on the other hand. As such, the specific procedures for the collection of customs duties and taxes on the import of mobile phones, tablets and digital terminals provided for in Article seven of the Finance Law for the 2019 financial year, are amended and supplemented as follows:

- importers of mobile phones, tablets and digital terminals are required to declare them when crossing borders and to pay the customs duties and taxes due, by all authorized means of payment;
- the Customs Administration or its paid agent, if applicable, digitally communicates, the identification elements of imported telephones, tablets and digital terminals to local telephone companies;
- on the basis of the data directory transmitted by the Customs Administration or its agent, the local telephone companies are required to configure their systems in such a way as to avoid any connection to the network of communication devices not listed by the Customs Administration, excluding those temporarily used by tourists and visitors on a short stay in Cameroon.

42. The broadening the tax base is also done through the redefinition of the tax regime for goods imported in the framework of public contracts. As such, the following measures are applicable as from January 1, 2023:

- all public contracts are concluded all taxes inclusive and are subject to customs duties and taxes provided for by the legislation in force, on the date of their conclusion, in particular the Common External Tariff (TEC) and the Value Added Tax (VAT) , including fees for services rendered;
- public contracts concluded in violation of the provisions referred to in the preceding paragraph are not enforceable against the customs and tax administrations;
- under the provisions common to all types of public procurement:
 - project owners are required, when concluding public contracts, to ensure that the estimated amount of customs duties and taxes is indicated in the contract, if such contracts involve the importation of goods and services;
 - the customs regime for supplies, materials and passenger vehicles imported as part of the execution of the public command is the one for the consumption of goods;



- the customs regime for materials, devices, machinery and utility vehicles, likely to be re-exported, imported within the framework of the execution of public contracts, is that of special temporary admission;
 - when all the annuities due in respect of the said goods placed under the special temporary admission regime have been paid for by the budget of the State or a public person, their release for consumption is done on the basis of a residual value of 20%, at the behest of their owners;
 - the partial or total payment of the successful bidder of a public contract involving imports, is subject to the presentation to the public accountant, receipts of payment of customs duties and taxes or certificates of support, where applicable.
- under the specific provisions:
- for self-funded public procurement, the successful bidder is legally liable for customs duties and taxes relating to imports;
 - for public contracts with external financing:
 - the contracting authorities are required, in conjunction with the successful bidder and the administration from whose budget comes the counterpart funds, where applicable, to anticipate in their dedicated budgets, and up to the level of commitments taken, budgetary coverages necessary to take into charge the payment of customs duties and taxes resulting from importations related to the public contract;
 - the vote holder of the counterpart funds issues attestations the fact that customs duties have been taken into charge as and when imports are made, within the limits of budgetary appropriations relating to the concerned contract;
 - the vote holder of the counterpart funds is required to proceed with budgetary commitments, as and when imports are made, on the basis of the customs declarations validated and produced by the successful bidder(s), after delivery of certificates of payment of the customs duties and taxes referred to above.

43. The broadening of the tax base also requires the revision of the legal framework for the taxation of goods purchased electronically and imported into Cameroon. Also, operators who practice e-commerce may be allowed to sign memorandums of understanding for collaboration with the Customs Administration, in order to carry out customs clearance formalities directly on behalf of third parties for the import of goods acquired electronically, according to the terms defined by agreement, integrating the modulation of customs duties and taxes to be paid according to flat-rate practices for minutiae in accordance with the regulations in force.



44. Finally, the broadening of the tax base involves raising the levy rate to 2% for semi-finished products going out of the national territory and setting the rate of the IT levy at 1% of the taxable value of the goods. This levy is capped at CFAF 15,000 per export declaration.

c. Amelioration of the business environment and social atmosphere

45. Imported telephones, tablets and digital terminals benefit from a 50% reduction on the taxable value on importation, for a period of twenty-four (24) months.

46. Telephones, tablets and digital terminals that have already been connected to a local telephone network, before the date of effective implementation of the new system provided for above, are considered to have been cleared by customs and benefit from the tax remission.

47. Gold and diamond are subject to export duty at the rate of 5% of the FOB value.

48. As regards gold from semi-mechanized small-scale mining, the export duty referred to above is levied by the authorized body on the 75% share of the gross production cost of the operator provided for by the provisions of article 28 of the Mining Code. This levy is subsequently transferred in counter value by the Treasury services to the Customs Administration on the basis of the detailed declaration issued by the competent office. All or part of the gold generated, having paid the export duties, and subsequently released for national consumption, is eligible for reimbursement of the said duties in the form of a tax credit.

49. In any case, the export of gold and diamonds is subject to the production of an authorization issued by the competent authorities upon presentation of proof of payment of due royalties, taxes, duties and customs duties.

50. The default interest provided for in the provisions of the second paragraph of Article 9 of the Finance Act for the 2018 financial year does not apply to goods imported, within the framework of the execution of the public command, of which customs duties and taxes are borne by the State.

51. Within the framework of the execution of *a posteriori* customs controls, the controllers who request for the extension of the closing deadline of the control mission, due to dilatory maneuvers by the control, must provide proof of this through an official report drawn up for this purpose, query letters or requests for information addressed to the concerned persons and for which no response was given.

d. Measures relating to the fight against customs fraud and illicit trafficking

52. As part of the measures to fight against customs fraud, counterfeiting and illicit trafficking, the Customs Administration is authorized to use digital technical devices to check the customs status of goods in circulation or in possession within its areas of jurisdiction as well as, navigation, maritime and aerial surveillance equipment/devices in compliance with specific legislation in force, where applicable.



53. Companies or groups of companies that apply transfer prices in their international trade in goods and services are required to send all related documentation to the Customs Administration no later than March 31 of each year.

54. Failure to transmit the said information will be assimilated to the offense of refusal to communicate documents, provided for in article 465 of the CEMAC Customs Code, without prejudice to the litigation that may result from the subsequent use of the said documentation.

55. Economic operators who receive prepayments for goods that are yet to be exported are required to make a prior declaration of such payments to the Customs Administration.

56. The prepayments referred to above must be domiciled beforehand with an approved intermediary, based on a sales contract and an export declaration, issued by the Customs Administration or its agent if applicable. .

57. The absence of the declaration referred to above entails the disregard of said advances in the accounting of repatriated revenue from exports.

3) Non-tax revenue measures

a. The broadening of the service revenue base

58. The new measures on non-tax revenue enshrined in the 2023 Finance Law essentially aimed at continuing the implementation of the budget consolidation policy, with a view to providing the State with sufficient flexibility margins in the medium term and which are compatible with a sustainable level of indebtedness. To this end, the Ministry in charge of finance will support the administrations in optimizing non-tax revenue that have been newly provided for in the Finance Law.

59. Within the framework of budgetary regulation, the service revenue collection objective must imperatively be fixed at the beginning of each fiscal year for any relevant administration. To this end, the Ministry in charge of finance (Directorate General of the Budget) will support the administrations in charge of revenue in the development of tools for forecasting service revenue, as well as for the achievement of collection objectives.

60. The identification of potential non-tax revenue niches and the revitalization of their monitoring have the major challenge to considerably address their visibility with a view to their effective contribution to covering State expenses. To this end, the Ministry in charge of finance, in collaboration with the administrations concerned, must draw up each year, a map of all the revenue niches identified within the administrations, ensure their maturation and formalization, after arbitration of the Prime Minister, Head of Government, for inclusion in subsequent finance laws.

61. In view of the multiplicity and seriousness of breaches of various regulations, the revision of the texts and the introduction of fines proportional to the damage should allow for proper regulation of national economic activity and increase the non-tax revenue base.



62. In order to optimize the collection of fines, penalties, confiscations and monetary convictions, the harmonization and updating of the legislative and regulatory framework must be done in 2023.

63. Within the framework of the broadening of the non-tax revenue base, the surpluses resulting from the capping of the budgets of certain public establishments are, depending on their nature, reclassified as non-tax revenue and returned to the general budget. To this end, a mechanism (control and analysis of accounting, financial and budgetary documents) will be set up at the Ministry in charge of finance (General Directorate of the Budget and General Directorate of the Treasury, Financial and Monetary Cooperation), with a view to ensuring the repayment of these surpluses.

64. The reclassification as non-tax revenue provided for above does not apply to levies collected by the tax administration.

b. Optimization of service revenue collection

65. Service revenues are State revenues, and their collection must therefore comply with the relevant procedures, in particular those described in the General Rules of Public Accounting.

66. Service revenues are collected exclusively through the dedicated intermediate revenue collection services (*régies des recettes*) that figure on the list published by the Minister in charge of Finance and notified by the latter to the concerned delegated vote holder at the start of the fiscal year.

67. Service revenue is collected exclusively through operational intermediate revenue collection service included in the list published by the Minister in charge of finance, who notifies them to the concerned delegated vote holders at the beginning of the fiscal year.

68. The existence of an intermediate revenue collection services must be justified by an act of creation signed by the Minister in charge of finance. The operations of intermediate revenue collection agents must be justified by an appointment act of the Minister in charge of finance.

69. A regular update of the list of intermediate revenue collection services should make it possible to improve and optimize the collection of non-tax revenue. To this end, the list of intermediate revenue collection services must be updated each year before its publication by the Minister responsible for finance before its eventual notification to the delegated vote holders.

70. Each revenue intermediate revenue collection services must be attached to an accounting or treasury station in order to guarantee traceability and reduce the risk of loss of revenue. To this effect, the competent services of the Ministry in charge of finance must do an inventory of the intermediate revenue collection services.

71. The collection of services revenues is done in respect of the principles of ascertainment, verification and prior authorization. To this end, the issuance and



collection of service revenues must be carried out on the harmonized revenue collection templates provided by the Ministry in charge of finance.

72. However, the various administrations and structures in charge of the execution of service revenue must transmit to the Ministry in charge of finance, the list of officials responsible for issuing the said revenue.

73. The collection and handling of service revenue fall under the exclusive competence of the public accountant or of intermediate revenue collection services manager duly appointed by the competent authority. The latter acts under the authority and control of the assigned public accountant.

74. Exceptionally, for service revenue collected in spontaneous payments, the emission of revenue titles related thereto must be done monthly in regularization, at the behest of the delegated vote holder, fifteen (15) days at the latest. These emissions in regularization must be submitted to the competent finance controller for visa.

75. As to what concerns allocated or to-be-distributed revenues, only the assigned public accountant is competent to credit the accounts of beneficiaries with the amount(s) of their quota(s), on the basis of the revenue collection statements produced by the intermediate revenue agents (*régisseurs des recettes*).

76. The detailed statistics of revenue emissions approved by the Financial Controller must imperatively be transmitted by the latter to the General Directorate of the Budget.

77. The detailed monthly statistics of allocated or to-be-distributed revenues and of the collection of services revenues must be sent, by the Pay master General of the of the Directorate General of the Treasury, Financial and Monetary Cooperation, no later than the 10th of the following month, to the General Directorate of the Budget, with copy to the Regional Finance Controller

78. Data on service revenue must be validated each quarter by all the administrations and structures in charge of said revenue, before publication. To this end, a detailed quarterly report on the situation of the execution of service revenues is produced by the Ministry in charge of finance (Directorate General of the Budget), in collaboration with the concerned administrations and structures.

79. In a bid to ensure the follow-up of the still-to-collected of service revenue (STBCSR) to be collected as well as the securement of non-tax revenue, the administrations concerned must transmit to the Ministry in charge of finance (Directorate General of the Budget), the situation of their STBCSR, as well as the list of tax debtors.

80. A mechanism for monitoring the collection of receipts and other financial dues will be put in place by the Ministry in charge of finance in 2023, to optimize the collection of this type of non-tax revenue.

81. Joint controls missions will be deployed, in order to ensure compliance with the regulations in this area, on the one hand, and the exhaustiveness, effectiveness and accounting of the said receipts on the other hand.



82. Within the framework of the securement of non-tax revenues, any administration, legal person linked to the State or any other public entity, authorized to collect revenue for the benefit of the public treasury or to make expenditure on behalf of the State or any other public entity can use one of the following payment services:

- the card payment service;
- the mobile payment service;
- the online payment service via the Internet;
- the payment service by payment terminal.

83. The following are authorized to use an electronic payment service:

- Treasury administration;
- Tax Administration;
- the Customs administration;
- the administrations in charge of the State property, surveys and land tenure;
- Agencies and other similar administrative structures (sector ministries with the technical platform, intermediate revenue collection posts, etc.);
- any other public administration which, within the framework of the exercise of its mission, and the realization of teleservices, directly or indirectly collects or makes payments for the benefit of or at the expense of the Public Treasury (financial institutions, financial institutions with banking, postal services, etc.).

c. The management of consular service revenues

84. The revenue from the provision of consular services constitutes service revenue and therefore, regularly taken into account in the State budget.

85. Service revenues from the provision of consular services at the level of diplomatic missions are those provided for in the 2023 finance law.

86. Receipts from consular services in diplomatic missions and consular posts are collected exclusively by electronic means, through the platform implemented by the operator contracted by the Government.

d. Management of state property and cadastral revenues

87. The tax base and collection of cadastral and land revenue fall respectively, under the jurisdiction of the administration in charge of land and surveys and of public accountants, in accordance with the provisions of the finance law for the 2023 fiscal year. However, the specialized management units of the DGT (Directorate General of Taxation) exercise jurisdiction in terms of the basis and collection of revenue for the companies listed in their card index.

88. The control of cadastral and land revenue falls under the competence of the ministry in charge of finance, without prejudice to other forms of control



89. The declaration of cadastral and land receipts (revenue) is carried out exclusively by electronic means, accompanied by the corresponding means of payment.

90. Penalties relating to cadastral and land revenue may be subject to remission or moderation by the Minister in charge of lands.

B. MEASURES TO AMELEORATE THE QUALITY OF PUBLIC EXPENDITURE

1) Salary and pension expenditures

a. Streamlining of State expenditures

91. In view of the current budgetary revenue mobilization capacities and taking into account the CEMAC standard that sets at 35% of tax revenue, the ceiling of the sustainability ratio of the State salary bill, the threshold of the annual budget appropriations reserved for planned recruitments must not exceed the total amount of 3.3 billion FCFA, in order to ensure the sustainability of the wage bill in the State budget.

b. The sustainability of the wage bill of other public entities

92. Recruitment into Public Establishments and other subsidized bodies, during the 2023 financial year, must take into account budgetary constraints and comply with the sustainability requirements, which aim to guarantee a payroll at most equal to 35% of the amount of the subsidy granted to a public establishment by the State.

93. With regard to RLAs, personnel expenditure must be made in accordance with the budget ratios provided for in Article 417 of Law No. 2019/024 of 24 December 2019 on the general code of RLAs, that is:

- 35% of the recurrent expenditures the council or city council;
- 30% of the recurrent expenditures of the regional assembly (or council) or the office of the Public Independent conciliator.

c. The management of the salaries of State personnel placed on *secondment* or at the disposal of other public service institutions

94. In order to avoid double remuneration, the reception structures must require public officials on *secondment* or placed at their proposal, a nil pay slip and a certificate of cessation of payment of salary issued by the Ministry in charge of finance.

d. The follow-up of the constitution of pension rights of State agents placed on *secondment* or at the disposal of other public entities.

95. In order to guarantee the retirement pension rights of public officials placed on *secondment* or at the disposal of other public interest institutions, the host organizations or structures are required to pay monthly, to the Public Treasury, the pension contribution deductions made from the remuneration of the concerned staff, as well as the employer's own share of the contribution.



96. For purpose of traceability of the payment of retirement related dues in a bid to guarantee a better accounting of the said dues, the processing of these dues must be done using ANGIFODE application for structures that are in possession.

e. The strengthening of the inter-ministerial Committee for the control of arrears

97. In order to avoid the payment of undue arrears, an inter-ministerial committee in charge of the control of arrears is set up in the Ministry in charge of finance at the beginning of the fiscal year.

98. The structures in charge of processing salaries and pensions in each administration must, after the payment of salary and pension arrears, collect for each payment that is equal to 5 million F.CFA and above, the underlying documentation related thereto, and forward it to the Ministry of Finance (Department of Salaries and Pensions) for the purpose of the deliverance of a payment authorization.

99. The payment authorization is an administrative document that serves as the proof of origin of arrears, on which basis banks, credit institutions and treasury stations proceed with the payment of funds to their final beneficiaries.

2) The continuation of the streamlining of the State payroll

a. The deconcentrated management of the State personnel

100. Within the framework of Decree No. 2012/079 of March 9, 2012 on the regime for the deconcentration of the management of State personnel and payroll, public administrations are required to clean up the payroll card index of the State by suspending, where appropriate, unduly received salary benefits.

b. Sustaining the gains resulting from the COPPE 2018 operation

101. In order to safeguard the budgetary gains made from the operation of Physical Counting of State Personnel (COPPE), appropriate measures that consist in the dismissal of civil servants and public agents who remain suspended at the end of three years of the litigation of this operation must be taken by competent authorities.

c. The follow-up of the card index of civil servants housed by the State

102. The administration in charge of State property draws up the list of civil servants housed by the State on quarterly basis and sends it to the Ministry in charge of finance, for the consideration in the processing and payment of non-housing allowances.

3) Management of the salary debt

a. Absorption of the salary debt



103. In the execution of the salary expenditure commitment plan, the monthly credit quotas allocated to administrations must be used, as a priority, to pay the salary liabilities of their staff.

104. Administrations with the application for the processing of the Statements of Amounts Due (ESD-SOFT) are required to treat the payment of salary liabilities through the said application.

b. Measures to respond to the demands of primary and secondary school teachers

105. The implementation of the financial measures prescribed by the Head of State in response to the demands of primary and secondary teachers will continue in 2023, according to the established schedule. These measures aim, in particular, to settle the salary debt linked to career benefits and to pay arrears for integrations and promotions.

c. Non-salary recurrent expenditures

i. The streamlining of the granting of financial advantages

• The allocation allowances, bonuses and other advantages

106. The accumulation of benefits, the payment of overestimated amounts, the extension of benefits to staff not entitled to them and not provided for by the regulations in force are prohibited.

107. The appropriations for the payment of remittances, bonuses and various allowances intended for the personnel of the decentralized services will be systematically done through the delegation of appropriations.

108. As a transitional measure and pending the adoption of the relevant texts, the financial benefits budgeted for by the finance law, but not formalized by a text, may be implemented subsequent to a written approval from the Minister in charge of finance. To this end, the request for approval must be accompanied by a draft decision granting these benefits. This must highlight, in addition to the surnames, first names, civil service registration numbers, grades and work done by the beneficiaries, the gross amounts allocated, the amounts of tax deductions and the net amounts to be paid out.

109. Specific allowances, specific bonuses and bonuses for special work are incurred quarterly or half-yearly, as the case may be, within the limits of the credits available, on presentation of a statement of the names of the beneficiaries and proof of the so-called specific services.

110. For the allowances, bonuses and gratuities paid in RLAs and the PEs (public establishments), and enacted by the deliberative bodies, the decisions of the chief executive or the management body which allocate them, specify their amounts, the potential beneficiaries and respect the quality, rank or grade of the beneficiaries.



- **The rationalisation of the payment of allowances related to the work of committees and working groups**

111. Allowances related to the work of ministerial and inter-ministerial committees and working groups are paid, in accordance with Decree No. 2018/9387/CAB/PM of November 30, 2018, amended and supplemented by Decree No. 2020/0998/CAB/ PM of March 13, 2020, as well as Order No. 025/CAB/PM of February 05, 2019. This measure is also applicable to the work of committees and working groups at the level of RLAs.

112. In Public Establishments, the procedures for allocating allowances to working groups and committees are set by the deliberative body in compliance with the laws and regulations in force.

113. Expenditures relating to session allowances for ministerial and inter-ministerial committees and working groups are recorded under the category “Other personnel expenditure”. These expenses are paid by bank transfer or in cash.

- **Streamlining of expenditures related to scholarships and internships**

114. Expenditures on scholarships and internships constitute a non-negligible share of personnel expenditure. Their mastery must contribute to the cost-saving effort required of the user administrations. They require a rigorous and documented selection of files and strict compliance with the relevant regulatory provisions, which Financial Controllers must ensure their respect.

- **Mission allowances of civil servants and public agents**

115. The opportunity to commission a mission and the determination of its duration fall within the competence of the person commission the mission, depending on the annual work plan and the needs of his structure/service. This judgment of opportunity can only be limited by the power of the superior hierarchy to modify the mission or the availability of budgetary appropriations.

116. The provision of the necessary resources to agents placed on mission, with the view to ensuring the proper execution of missions, may be authorized within the limit of available credits, by the President of the Republic, the Prime Minister or the vote holder.

117. The total duration of temporary travel for a public official, excluding tours, must not exceed one hundred (100) days during a budgetary year, under penalty of rejection, unless an exemption is granted:

- for trips abroad, by the President of the Republic or by the Prime Minister;
- for internal travel, by the principal or secondary vote holders.

118. Staff from administrations in charge of control may, within the framework of the missions that they have been commissioned to carry out, benefit from an exceptional regime.



119. The execution of a mission includes supervision, coordination and technical secretariat activities, on the one hand, and operational activities on the other. Supervision, coordination and technical secretariat activities must give rise to the production of a summary report or the co-signature of the mission report or any document in lieu thereof, produced for this purpose.

120. Failure to execute a mission (duly ascertained by the commissioning authority), subsequent to the payment of the advance segment of the mission allowances, exposes the concerned civil servant or public agent to sanctions as provided for this purpose, at the behest of the authority that commissioned the mission in question. A revenue order for the amount equivalent to that of the advance received may be issued against the concerned civil servant or public agent, still at the behest of the authority that commissioned the mission.

121. It is strictly forbidden for the managers of Public Establishments and the heads of the executives of RLAs, to place either retired or temporary staff on mission.

- **Overtime work**

122. Compensation for overtime work must strictly comply with the provisions of Decrees No. 74/694 of July 29, 1974 for civil servants and No. 95/677/PM of December 18, 1995 for State employees covered by the labour code.

- **Evacuation for health reasons**

123. Evacuations for health reasons to central and general public hospitals are preferred. However, in case of necessity, medical evacuation may be considered abroad, in accordance with the provisions of Decree N° 2000/692/PM of 13 September 2000.

124. In this respect, the budgetary visa for any evacuation decision is concomitant with an effective reservation of corresponding budget appropriations.

125. The budget appropriations thus reserved are, in due time as the case may be, directly delegated to the diplomatic representation of Cameroon in the host countries. It is prohibited for the Treasury Officer of the concerned diplomatic representation to pay the funds in question, directly into the hands of the person benefitting from the evacuation operation.

126. In the case of evacuations for health reasons in Central and General Hospitals in Cameroon, the appropriations disbursed for this purpose shall be transferred to the bank accounts belonging to these structures for the payment of all related expenses.

127. Since the budgetary appropriations intended to cover medical evacuation expenses are included in the common expenditure head under the management of the Minister in charge of Finance, the financial cover documents issued by any other administration have no financial effect.



128. In addition, the services in charge of the budget visa shall strictly observe the regulations on the reimbursement of medical expenses, hospitalization and other healthcare expenditures of State employees.

129. The Minister in charge of Finance, in liaison with the Diplomatic Missions, the host hospitals and the Ministry of Public Health, shall periodically update the records of evacuations for health reasons.

130. The Paymaster General of the Treasury ensures the monitoring of payments, on the basis of periodic reconciliations with the officers in charge of treasury payments at diplomatic or consular posts

• **Funeral expenses**

131. The death of a civil servant, considered as a final displacement or travel, the funeral expenses are paid in accordance with Decree No. 2000/693/PM of 13 September 2000 to establish the travel regime for civil servants and the terms and conditions of payment of the expenses related thereto. The calculation of these dues is done in conformity to the annexes of the above-mentioned decree. Thus, the next-of-kin of the deceased person (claimant) is entitled to:

- the cost of transporting the remains including a casket and a means of transportation from the place of death to the place of burial;
- the cost of transporting the family (spouse(s) and legitimate minor children) and luggage from the place of last assignment to the place of burial;
- the reimbursement of transfer expenses incurred by the final removal, with supporting evidence, and including the cost of arranging luggage, packing costs, trucking costs and possibly parking and storage costs for a maximum duration of four days.

132. The competent authorities shall put at the disposal of the families of the deceased State personnel who are entitled to funeral allowances, coffins and means of transport required by the regulations in force, upon presentation of justification documents.

133. In so far as the families concerned have had to provide by their own means for the expenses referred to above, reimbursement of the sums spent by them shall be made by the administration upon presentation of the supporting/justification documents, within the limits provided for by the regulations in force.

ii. The assessment of expenditure

134. This assessment is done on the basis of the quantities of products and services, and on the basis of reference prices as provided for in the official price list (*mercuriale*) for public administrations that is fixed by an order of the Minister in charge of prices. This price list is a tool for the control and mastery of public expenditure that is used exclusively in commercial transactions with the State. It should be understood as a list of prices adopted and accepted by the administration.



135. During the maturation phase of projects, subject to the engagement of their responsibility project owners and delegated project owners must ensure that the prices which allow for the determination of forecasted amounts must respect the official price list (*mercurial*). In the absence of references, the prices concerned must be fixed in accordance with the homologation procedure at the behest of the Minister in charge of prices.

136. With regard to the investment provisions set up in the budget chapters, Financial Controllers shall ensure that the amounts entered on the draft contracts submitted for their approval, do not exceed the ceiling for these provisions. To this end, each Financial Controller must keep subsidiary accounts for monitoring this category of expenditure.

137. For the application and control of prices of public orders, a distinction must be made between prices and tariffs resulting from an invitation to tender, those of mutual agreement contracts and administrative purchase orders:

- the prices to be considered for contracts and jobbing orders resulting from calls to tender or mutual agreement contracts provided for in article 109 (b) and (c) of the Public Procurement Code, are those contained in the financial offer of the co-contractor of the public institution;
- regarding to administrative purchase orders and mutual agreement contracts previewed in article 109 (a) the prices to be considered are those defined in the official price list of the State (*mercuriale*).

138. In the event wherein, the price of an item, equipment, good or service contained in a public acquisition, supply or service contract is not listed in the official price list (*mercuriale*), vote holders shall systematically refer such cases to the competent central or deconcentrated services of the Ministry of Commerce which will, within seven (07) working days if it's an administrative purchase order, or fourteen (14) working days if it is a jobbing order or a mutual agreement contract (article 109a and 109d of the public procurement code), determine the price to be retained for such a public procurement agreement. When such new prices shall have been fixed by the competent services of the Ministry of Commerce, they will henceforth be integrated into the official price list. However, in the event wherein the Ministry of Commerce fails to fix prices within stipulated deadlines as provided above, the price proposal of the contractor will be considered valid for that particular procurement agreement.

139. The documents to be furnished else the file be rejected, include:

- a copy of the vote holder's request for the fixation of a product price to the Minister in charge of prices;
- the service provider's proforma invoice or price quotation;
- the original invoice;
- any other document that can justify the service provider's price proposal.

140. Central and regional official price lists shall be made available to vote holders by the Ministry in charge of prices or by its Regional Services, as the case may be. Vote



holders will be required to refer themselves to the official price list when concluding purchase and/or acquisition agreements; else their personal responsibility shall be on the line, should goods and/or services be over-priced

141. The services in charge of the finance control of public expenditures shall verify the application of the aforementioned price regulations through the apposition of their visas. On the contrary, the verification of quantities and metrics are a reserved domain of control engineers.

iii. Budgetary regulation measures

• Commitment Plan

142. In order to ensure coherence between commitments and quarterly quotas on one hand, and between commitments and the treasury plan on the other hand, principal vote holders shall prepare, by the end of January 2022 at the latest, a plan for the commitment of budgetary expenditures at the ministerial level putting into perspective the evolution of the monthly forecasts of commitments.

143. The ministerial commitment plan must take into account the level of award and execution of public contracts.

144. The overall commitment plan is drawn up taking into account the Ministerial departmental commitment plans, the cash flow plan, but also the commitment projections for the common chapters. It is updated during the year according to the economic situation and validated by the Treasury and Budgetary Control Committee.

145. The commitment plans must be drawn up according to the outlines and formats contained in the methodological guide produced by the Ministry in charge of finance.

• Precautionary reserves and commitment quotas

146. Administrations shall comply to measures of both budgetary discipline and rigour as well as to the appropriate budget regulation measures necessary for the proper execution of the budget.

147. Hence, all appropriations earmarked for the purchase of goods and services shall be subject to a precautionary reserve of 15%.

148. However, BIP appropriations are not subject to precautionary blocking, nor are they subject to commitment quotas. The same applies to appropriations for budgetary support, studies and project management related to the BIP, as well as those for the settlement of regulatory fees.

149. In order to ensure a better repartition of budget appropriations across the fiscal year and a balance between budget appropriations to be consumed and cash flows, commitment quotas are established in function of the global commitment plan, notified quarterly to the heads of ministerial departments and heads of organisations for which they are responsible to organize according to the objectives assigned to their respective



structures. Each administration will prioritize its needs within the authorized limits of budget appropriations notified thereto.

150. As regards to salaries specifically, the quotas for the arrears resulting from the processing of the files of civil servants will be notified to the different administrations on a monthly basis, in line with the available budget appropriations.

- **State Treasury Cash-Flow management**

151. The cash flow plan, a forecasting management tool, is drawn up to assess the rate of collection of expected resources in order to cope with the volume of expenditure to be carried out during the year.

152. The State cash flow plan is produced and updated monthly by the DGTCFM. Its adjustment and validation are carried out within the Treasury and Budgetary Regulation Committee (CTRB).

153. The annual cash flow forecast plan annexed to the draft Finance Law is an instrument for adjusting the execution of the budget showing monthly projections of resources and expenditure with regard to the economic situation. It allows the Government to implement actions that will help to reduce the risks observed.

154. The accountants of Public Establishments and Regional and Local Authorities are also required to produce a cash flow plan. The latter is integrated into the State Treasury Plan in order to better take account of their needs.

155. The State treasury plan must include a financing plan in line with the public debt strategy.

- **The forecast calendar for the issue of government securities**

156. The forecast calendar for the issuance of public vouchers is produced from the cash flow forecast plan and makes it possible to cover unforeseen cash requirements and those linked to the financing of the budget deficit. It is revised according to the anticipated evolution of receipts and disbursements. The forecast calendar for the issue of government securities is in line with the annual financing plan identified in the medium-term debt strategy.

- **Mastery of recurrent State consumptions in terms of water, electricity and telephone expenses**

157. The new procedure for the treatment of water, electricity and telephone bills helps to make administrations more accountable in managing their consumption, controlling expenditure and making gains from the rational consumption of these goods/services.

158. In accordance with new procedure, each administration must have at the end of 2022, a precise knowledge of the level of its consumption and expenditures relating thereto. To this end, the following actions will need to be carried out:



- An inventory of meters and State delivery points for these goods/services;
- A contradictory assessment of consumptions through the determination and the follow-up of meter readings on bills/invoices by each administration;
- The signature of the minutes bearing on monthly consumptions and their onward transmission to the MINFI;
- The monthly transmission to the DGB/MINFI, by each administration, of a summary table of the level of consumption registered per each delivery point for which such an administration is responsible.

159. The gains made from these recurrent State consumptions (reduction in the amount of bills) may be subject to a quarterly retrocession to the administrations that realized them, through reintegration into their budgets, in the form of budget appropriations for goods and services.

160. For administrations that exceed their quota, such excesses will be charged on their budget appropriations for goods and services for the following year.

161. For this purpose, administrations can benefit from a budgetary performance bonus for their optimal management, when an evaluation shows substantial budgetary gains on appropriations for the costs of water, electricity, stamping of mails and telecommunications services, in relation to the initial provisions.

162. Services relating to pharmaceutical products and biomedical equipment are subject to the issuance of an approval obtained from the competent services of the Ministry in charge of public health.

iv. Acquisition of products and equipment of specific nature

163. The acquisition of materials such as micro-laptops, cell phones and CD recorders for personal use is subject to the prior authorization of the principal vote holder.

164. The acquisition of used or unpackaged equipment by public administrations and subsidized bodies is and shall remain strictly prohibited, except in the case of a special waiver of the Prime Minister, Head of Government.

165. Services relating to pharmaceutical products and biomedical equipment are subject to the issue of an approval obtained from the competent services of the Ministry of Public Health.

v. Organisation of conferences, colloquia and international seminars

166. The organisation of international conferences, symposia and seminars is subject to the express authorization of the Presidency of the Republic.

167. Within the framework of the execution of expenditures relating to the organization of national sports competitions and the participation of Cameroon in international competitions, funds are placed at the disposal of the concerned Federation President. The



latter must, at the end of the expenditure operation, in conformity with the regulations in force, produce an account on the use of funds accompanied by all justification documentation related thereto, for clearance.

vi. Sovereign grants

168. Sovereign grants are paid to members of Government and other officials ranking as such for missions carried out abroad. Their amount is fixed by the competent authority, namely the President of the Republic or the Prime Minister as the case may be.

169. They take the form of a written agreement, notified to the beneficiary, and are charged to the budgetary head of the authority benefiting from the expenditure.

vii. Order and purchase of durable materials for which guarantee is required

170. For the purchase of durable goods and materials for which guarantee are required (photocopiers, computers, faxes, etc.), suppliers shall produce a certificate of guarantee for the delivered material covering a minimum period of six (06) months.

171. Finance control services are required to abstain from affixing their visas on expenditure files that do not fulfil the conditions indicated above.

viii. Limitation of the use of exceptional public expenditure procedures

• The case of *imprest* accounts

172. *Imprest* accounts shall be opened only for procurement transactions that cannot accommodate the normal commitment procedure. The following expenditures are eligible for this method of procurement:

- minor material expenses;
- the remuneration of staff regularly linked to the State, within the limits of the authorized ceilings;
- expenses related to the running of the mansions of members of government and officials with similar ranks;
- bonuses for teaching staff in public primary and nursery schools;
- expenditures on food in hospitals, military barracks, penitentiaries and schools, as well as other social establishments;
- the costs related to inspection, assessment, control, litigation and recovery of State revenue;
- the expenses relating to the allowances earned within the framework of committee and commission sessions.

173. *Imprest* accounts shall exclusively be created and/or reopened by the Minister in charge of Finance for central services of the State and by administrative authorities



(Governor, Senior Divisional Officers and Divisional Officers) for decentralised services, at the initiative of the delegated vote holder.

174. In Public Establishments and Regional and Local Authorities, the authorization for the creation and reopening of *imprest* accounts is the responsibility of the deliberative organ.

175. The number of *imprest* accounts is capped at 25 per administration for an amount not exceeding 250 million each for all budgetary heads and per fiscal year.

176. The above limitation does not apply to budgetary Heads N° 01, 04, 12 and 13.

177. With regard to EPs and CTDs, the number of *imprest* accounts is capped at 15, for an amount not exceeding 100 million CFA francs each. This amount stands at CFAF 500 million for operations financed through the “maintenance” counters of the Road Fund and “producer” of the Cocoa Coffee Sector Development Fund. Expenditures made out of *imprest* accounts are subject to the regulations in force as regards to public purchases.

178. Expenses incurred through *imprest* accounts are subject to the regulations in force in matters of public procurement.

- **Case of the disbursement of funds**

179. Recourse to the procedure of disbursement of funds is proscribed for expenditures that can be executed via the normal procedure.

ix. Management of budget appropriations of common heads

180. Budgetary discipline implies that the budgetary envelops allocated to the various administrations be scrupulously respected. Any demands for additional budget appropriations under these budgetary heads must be well documented and justified by the demanding authority.

181. The State budget allocations under the common expenditure heads are intended to finance operations whose natures are well determined. They are managed under the authority of the Prime Minister, Head of Government, by the Ministry in charge of Finance for recurrent expenditures and by the Ministry in charge of Public Investments for investment expenditures. Requests for financial cover in these expenditure heads that do not correspond to the nature of operations require prior approval of the Prime Minister, Head of Government, at the risk of systematic rejection.

182. Also, the requests addressed to MINFI and MINEPAT (Ministry of Economy Regional Development) in this direction in the course of the fiscal year, and for which the consent of the Prime Minister, Head of Government, was not sought shall be considered inadmissible.



x. Expenditures relating to the administration of justice

183. Legal costs are capped expenses charged into the State budget. Therefore, they are subject to a capped spending authorization, which cannot be exceeded during the budget execution period.

184. Legal costs, emoluments and other expenses related to the Chancery, the Special Criminal Court, the Administrative Courts and the Specialized Chambers, included in the budget of the Ministry of Justice, are apportioned by the Head of the said ministerial department.

185. These appropriations are committed by the Principal vote holder for payment to the beneficiary structures.

186. With regard to other common law courts, court fees, emoluments and other costs related to justice, are managed in accordance with the regulations in force, within the limits of the quotas set by the Minister in charge of justice.

xi. Grants (subventions) for recurrent expenditures

187. Relations between the State and public establishments are subject to the requirements of budgetary discipline and control of expenditure.

188. In this respect, the granting of additional subventions is prohibited. However, depending on the sensitivity of needs, and the sustainability of the State budget, some requests for additional subventions can be considered for examination.

189. Consequently, any request for additional subventions must be well motivated and presented by the Minister assuring the technical tutelage of the concerned Public establishment.

190. The execution of expenditures financed through recurrent State subventions by Public Establishments and other subsidized bodies is subject to prior commitment of the instalment relating thereto, by the Ministry in charge of finance.

191. In conformity to the provisions of Article 12 of Law No. 2017/010 of July 12, 2017, Public Establishments are required to transmit to the technical and financial authorities the documents and information relating to the life of the Establishment, in particular the annual reports report, the financial controller's report, the administrative and management accounts, the up-to-date statement of the personnel situation and the salary scale. The operating expenses of programs and other structures created within the State Universities are borne by the budget of the home University.

192. Representatives of technical and financial supervision in Boards of Directors or legislative bodies are required to submit a report to the authority they represent after each session.

193. The recurrent expenditures of programs and other structures created within State Universities are borne by the budget of the University to which they belong.



194. The special budgetary appropriations, allocated to certain public institutions and bodies, are managed exclusively by the authorities placed at the head of the said structures, who also ensure the audit and validation of the expenses related thereto.

195. Each entity benefiting from State subsidies must make provision in its budget for the clearance of its debt.

196. Any convention or contract for the removal of garbage, between a service provider and any public entity, involving a share to be borne by the State, must be concluded taking into account the provisions made in the finance law. Also, the payment of the said services must be made on the basis of the regular bills, transmitted by the client, attesting to the effectiveness of the services to be paid.

xii. The streamlining of contributions made to international organizations

197. In order to rationalize the contributions paid to international organizations, the concerned administrations must send to MINFI :

- during the first quarter, the annual cooperation reports for the year N-1 highlighting the benefits resulting from Cameroon's membership in International Organizations under their respective portfolios ;
- the list of International Organizations working in their field of competence, together with the acts of membership and charters of said organizations during budget conferences, with a view to their inclusion in the Finance Law.

198. The contribution is paid for the benefit of an International Organization at the request of the beneficiary Organization, the concerned Administration or the Minister in charge of External Relations through a payment order or a delegation of credits to the attached treasury officials at diplomatic or consular posts.

199. All requests for payment of contribution must be accompanied by :

- Cameroon's act of belonging to the said organization ;
- the financial resolution of the last session of the legislative bodies ;
- the payment schedule ;
- the Bank Identity Statement ;
- the address of the concerned International Organization ;
- the constitutive act of the organisation;
- the status of arrears, if any.

d. Capital expenditures

i. Commitment of the PIB (public investment budget) expenditures

200. The 2022 PIB expenditure commitments must comply with the logbook of physical units and the procurement methods provided for in the project logbook. Finance



Controllers must refrain from affixing the budgetary visa to transactions that do not comply with this requirement.

201. In order to guarantee efficiency in the follow-up and control of the execution of the PIB, copies of all jobbing orders or contracts must be sent by the project owner of the delegated project owner to the Minister in charge of Investments and to the Minister in charge of Public Procurement for projects managed at the central level, and to the deconcentrated services of these two administrations for those managed at the regional or divisional levels or projects transferred to RLAs, within (15) fifteen days maximum after Signature.

202. Likewise and in accordance with the provisions of Articles 47 (2) and 48 (2) of the Public Contracts Code, as well as Articles 19 and 20 of Decree No. 2018/355 setting the rules applicable to public enterprise contracts, all documentation generated within the framework of procurement and execution is transmitted to MINMAP and ARMP, for the purpose of operating and supplying the public procurement system with a view to ensuring its organization, monitoring and proper functioning. The contracting authorities and the delegated contracting authorities must ensure that the copies of contracts, purchase orders, corresponding terms of reference, study reports, etc. are well conserved at the completion point of works, in the view of facilitating subsequent controls. The same applies to studies carried out directly by the administration (inhouse works).

203. The project owners and the delegated project owners must ensure the conservation of copies of contracts, jobbing orders, corresponding terms of reference, study reports, etc. at the end of the planned completion period, with a view to subsequent controls. The same applies to studies carried out by the administration.

204. Material errors detected on expenditure authorizations are corrected at regional and divisional levels within a special consultation framework set up at the Governor of the region or the territorially competent SDO, bringing together local officials of MINFI, MINEPAT and MINMAP (Ministry of Public Contracts), the competent State Engineer and the service provider's Representative. A report signed by all stakeholders is drawn up and forwarded to MINEPAT and MINFI for the purpose of information.

205. Any modification of the project logbook requiring the creation of a new task is subject to the prior approval of MINEPAT.

206. The competent services of MINMAP, MINEPAT and PCRA (Public Contracts Regulatory Agency) must ensure the strict respect by administrations, of the schedule for the award and execution of public contracts, in order to avoid the under-consumption of budget appropriations/allocations earmarked for the different and various projects. To this end, the Project Owners and the Delegated Project Owners award and execute their contracts in strict compliance with the timetable set in the programming journal.

207. Expenditure related to the public investment budget (project management, studies) must be carried out in accordance with the same principles applicable for investment expenditure.



ii. Subventions for investment (capital) expenditures

208. Can benefit from investment subventions, entities that engage in production and/or distribution of market goods and services, such as public and private companies, GICs, GIEs, Cooperatives, etc. can benefit from investment grants.

209. Can benefit from investment transfers, establishments and bodies of public administration with financial and management autonomy, as well as private non-profit entities (NGOs, Associations, recognized public utilities, etc.) can benefit from investment transfers for carrying out development operations.

210. However, public and private enterprises, as well as other private entities whose main economic function is the production of market goods and services, may exceptionally receive investment transfers to finance their fixed gross capital formation or to development support from the State in the event of damage to their fixed capital.

211. In accordance with the provisions of Article 9 of Law No. 2017/011 of July 12, 2017, Public Enterprises are required to transmit to technical and financial supervision documents and information relating to the life of the Enterprise, in particular the financial statements, the auditor's report and activity reports.

212. Decisions granting transfers and/or investment subsidies must indicate:

- the expected results in relation to the objectives of the programs and actions on which the credits bear ;
- the activities to be carried out ;
- the resulting physical units;
- implementation deadlines;
- the clauses of the specifications.

213. Investment subventions to companies (public and private) and other private entities are committed to their benefit and transferred to their accounts at the start of the financial year. Similarly, transfers to companies (public and private) and to other private entities mentioned above are also committed by decision at the start of the financial year.

214. Within the framework of projects financed through transfers/subsidies:

- the competent financial controller in charge of the visa of the draft decision to place subventions at the disposal of beneficiary institution is that of the transferring Ministry.
- the competent financial controller for the affixing of the budgetary visa on the draft acts (contracts, conventions and the statement(s)) is the one placed with the beneficiary body, if necessary;

215. The mobilization of investment subventions granted to Public Establishments and Enterprises, and other bodies begins with the organization, during the month of January, by MINEPAT, in collaboration with MINFI and MINMAP, of conferences for the mobilization of investment subsidies. During these conferences, the activities and the list



of types of expenditures validated by the joint teams in an expenditure memo, will determine the category of operations whose resources will have to be systematically mobilized, from the start of the financial year, and those whose mobilization will depend on the presentation of the elements (statements/invoices) justifying the services rendered.

216. Validated expenditure memos are officially notified by the Minister in charge of public investments to the Minister/vote holder, with a copy to the beneficiary public body or establishment, at the end of the investment subsidy mobilization conferences. .

217. For the purposes of monitoring and controlling physical progress in the realization of works and/or supplies, copies of all investment subsidy disbursement decisions, detailed journal of financed operations, as well as the expenditure memos related thereto, must be forwarded to the Minister in charge of public investments, under penalty of nullity.

218. Any beneficiary of an investment subsidy is required to submit to MINEPAT, MINFI and MINMAP, no later than fifteen (15) days after the end of each quarter, a report on the physical and financial execution of the of works or supplies financed by these resources. This report indicates, in particular, the progress of procurement procedures, the level of commitments, the state of physical execution, the level of authorizations and payments.

iii. Optimization of the management of counterpart funds

219. For the purpose of monitoring and in order to ensure the timely mobilization of counterpart funds, programming conferences for the mobilisation of counterpart funds are organized at the beginning of the budgetary year, by MINEPAT in collaboration with MINMAP and MINFI.

220. These conferences set the schedule for the mobilization of counterpart funds allocated to projects as well as the activities and types of expenditure that are financed. The expenditure memo validated at the end of the said conferences is notified to the supervising ministry.

221. Expenditure memos must make a distinction between the type of expenditure (recurrent or investment expenditures), the resources to be systematically authorized upon receipt of the said memo and the resources to be mandated only upon the presentation of elements justifying that services have been rendered.

222. The conferences for the mobilization of counterpart funds decide for each project receiving counterpart funds, in accordance with the contractual commitments of the parties:

- the amount of the allocation and the expenditure memo of counterpart funds in actual expenditure;
- the timetable for the implementation of project activities and the credits commitment plan;
- the tables of contractual commitments of the parties:



- the amount of disbursements expected from Technical and Financial Partners;
- the chain of expected results (deliverables, effects and impacts);
- the programming of equipment to be imported and the work to be carried out and for which the issuance of certificates of payment of customs duties and taxes will be required.

223. The counterpart funds in actual expenditure are mandated to the benefit of the "Basket Fund" opened in the books of BEAC, in conformity with validated expenditures.

224. The transfer of funds to bank accounts opened in commercial banks is therefore prohibited.

225. With regard to expenditures related to compensation, the commitment of credits is subject to the availability of the decrees related thereto. The said credits are contained in the budgets of the concerned project owners or in the budget of MINEPAT, as the case may be.

226. Expenditures on counterpart funds committed, liquidated and authorized in real terms are transmitted to the Autonomous Sinking Fund (ASF), for payment within the framework of the "Basket Fund".

227. Commitments relating to counterpart funds are made inclusive of all taxes. During the provision of funds to the ASF, the treasury services deduct taxes and duties at source.

228. In order to avoid the double deduction of taxes and duties, the Treasury Accountant systematically issues a revenue declaration in favour of the ASF, to attest that taxes and duties have been deducted at source.

229. The transfer of appropriations from counterpart funds to other budget lines is prohibited.

iv. Optimization of the use of rehabilitation credits.

230. Failure to take into account the performance requirement in the drawing up of blueprint contracts (*contrats-plans*) and the under-consumption of the related budget appropriations entails addendums or additional clauses (*avenants*) that tend to unnecessarily extend the duration of the execution of the said blueprint contracts.

231. Public Enterprises and Establishments undergoing rehabilitation, must therefore submit, prior to the signing of contracts, a business plan for a minimum period of five (5) years and the elements of maturity relating to the activities for which funding is required from the State.

v. Contract-Plans and minimum objective contract

232. Commitments under blueprint contracts and minimum objective contract are done on the basis of the presentation and transmission of contracts and instalment bills duly signed and registered, to the Directorate General of the Budget, with the exception of



contracts signed with service providers based abroad and for which documentary credit is required.

vi. The servicing of the portfolio of public enterprises

233. The restoration of the portfolio of public enterprises shall involve:

- the implementation of the provisions of decree n ° 2019/321 of June 19, 2019 fixing the categories of public enterprises, the remuneration, allowances and benefits of their managers or directors.
- the systematic auditing of public enterprises within the framework of the assessment of the contingent liabilities of such enterprises in a bid to better anticipate the risks that such liabilities pose to the State budget.
- continued compliance of public enterprises with the standards enacted by Law No. 2017/011 of July 12, 2017 on the general statute of public enterprises and its various implementing texts ;
- the start of general review activities of public policies in the various sectors in order to adapt the portfolio of public enterprises to real needs taking into account the current economic and social context.

234. Commitments for the reimbursement of public service missions executed by public enterprises are made every six months, after consolidation and validation by the Directorate General of the Budget and the ministerial departments concerned

e. Management of the public floating debt

235. Floating public debt consists of all of the State's financial commitments which are not under control because they are not consolidated.

236. The execution of the budgets of Central Administrations, Public Establishments and Regional and Local Authorities must ensure that not only is debt accumulation avoided but also the accumulation of committed but not-ordered-for-payment expenditures.

237. Each public entity (Central Administration, Public Establishment, RLA) must devote part of its annual budget to take into charge the pending arrears in order not only to reduce domestic debt, but also to provide a satisfactory response to the floating debt problem.

238. As such, the budgetary resources dedicated to cover arrears cannot be used for other purposes.

f. Special Appropriation Accounts

i. Conditions for the opening a special appropriation accounts (CAS)

239. A special appropriation account (*Compte d'affectation speciale*) can only be opened by a finance law



240. The allocation of revenue to a special appropriation account can only result from a provision in a finance law.

241. Any special appropriation account contributes to the achievement of the objectives of one or more ministerial programs.

ii. The taking into charge of personnel expenditures in a special appropriation account

242. With the exception of regular funding provided in the form of donations by international donors, it is prohibited to charge directly to a special appropriation account, expenditure on salaries, wages, allowances and financial advantages of any kind to staff.

iii. The forecast, authorization and the execution of special appropriation account operations

243. Subject to the special rules provided for in Articles 47 and 48 of Law N° 2018/012 of 11 July 2018 on the Fiscal Regime of the State and Other Public Entities, operations of special appropriation account are provided for, authorized and executed under the same conditions as those of the general budget. Unless otherwise provided for by a finance law, the balance of each special purpose account is carried over to the following year.

iv. Incomes and expenditures of special appropriation accounts

244. Special appropriation accounts retrace, under conditions provided for by a finance law, the budgetary operations financed by means of special revenues which are, by nature, directly related to the operations concerned.

245. Income of a special appropriation account may be supplemented by payments from the general budget, up to a limit of 10% of the initial appropriations of each account.

246. Unless expressly provided for by a finance law, no payment for the benefit of the general budget, a subsidiary budget or a special account may be made from a special purpose account.

247. During the year, the total expenditure paid under a special appropriation account may not exceed the total ascertained income. If, during the year, the actual receipts are higher than the estimates of the finance laws, additional credits may be opened, by order of the Minister in charge of finance, within the limits of this surplus.

248. Payment credit allocations available at the end of the year in a special appropriation account can be carried over to the following year within the limit of the ascertained cash surplus, if any, at the end of the year in the concerned special purpose account.

249. Expenditures of the National Solidarity Special Fund for the Fight Against Coronavirus and its socio-economic repercussions (SPA-COVID 19) shall be executed in conformity to the provisions of Circular No 00000220/C/MINEL of 22 July 2020 that



fixes the modalities of the organisation, functioning and follow-up/evaluation of the said funds.

4) The amelioration of public procurement systems

250. From a general stand point, all planned projects must be carried out in strict compliance with the legislative and regulatory provisions and procedures laid down by the laws in force, namely:

- Law No. 2006/012 of December 9, 2006 establishing the general regime for partnership contracts and its implementing texts;
- Decree No. 2018/366 of June 20, 2018 on the public contracts code and its subsequent texts;
- Decree No. 2018/355 of June 12, 2018 setting the common rules applicable to public companies;
- The various sectoral laws and regulations in force with regard to the concession of public activities, leasing, management by interested parties and management;
- Any other regulatory text in force.

251. To this end, the Administration must observe the obligations of transparency, efficiency, integrity, faire prices, sound competition and promptness in procedures enacted and organized by the aforementioned texts. The use of exceptional procedures must only be made in compliance with the limited cases provided for by the public contracts code concerning mutual agreements, special contracts or exemptions provided for within the framework of partnership contracts.

252. For the purposes of monitoring and controlling the award and execution of public contracts, and for a better optimization of budget execution, the programming conferences organized by the Ministry in charge of public contracts give rise to validation draft contracts Programming logbook (CPL) and Contract Award and Execution Plans (PPM), in accordance with the standard models in force.

253. In the event of adjustments or new projects underway, the contracts award Plans and the Programming Logbook are regularly updated by the project Owner and/or Delegated Project Owner (PO or DPO) in collaboration with MINMAP.

254. Validated Contract Award Plans and the Programming Logbook, as well as their updates, are transmitted to MINMAP, to the Public Contracts Regulatory Agency (PCRA) and to the competent contract committees

255. For any contract does not figure on the procurement plan of a Project Owner or Delegated Project Owner, the latter is required to update the said plan by inserting the said contract therein, before he/she can initiate a procurement procedure relating thereto, under penalty of rejection by the Tenders board.

256. For PO/DPO whose budgets were adopted after the Public Procurement Programming Conferences, they are required to send their final Programming Logbook to



MINMAP, to the Public Contracts Regulatory Agency (PCRA) and to the competent contract committees.

257. The validated and/or updated programming logbooks are widely disseminated by MINMAP to stakeholders in the public procurement system and in particular their publication “online” on the COLEPS platform.

258. MINMAP conducts quarterly monitoring and evaluation of public contracts award plans.

259. The expenses of Regional and Divisional tenders’ boards are borne by specific lines of the budgets of the concerned Regions or Divisions.

260. The delegated vote holders for the operating expenditure of tenders boards are:

- the President, as regards the internal tenders boards and Central Control Commissions;
- the Governors and Prefects, with respect to the Regional and Divisional tenders boards respectively.

261. Administrations must ensure that natural or legal persons tendering for public contracts are not subject to prohibition or forfeiture under the laws and regulations in force, both at national and international level.

262. The list of physical and moral persons prohibited from tendering for public contracts is available in *www.PCRA.cm*. website. This list is communicated every 15 days by the Public Contracts Regulatory Agency (PCRA) to contracting authorities and delegated contracting authorities, vote holders, chairpersons of Tenders Boards, Finance Controllers and Public Accountants of the State Treasury.

263. Physical or moral persons that have banned from postulating for public contracts remain ineligible for any public command. To this effect, the certificate of non-exclusion cannot be required for the payment of the bills of these persons for contracts, jobbing orders or administrative purchase orders awarded before the ban.

a. Administrative purchase order

264. The administrative purchase order is used for the purchase/acquisition of goods and services, and the execution of works when the amount of the operation is less than five (05) million francs CFA.

b. Contract and Jobbing order

265. In order to ensure that all planned contracts and jobbing orders are executed within due time, they must be awarded before the end of April 2023.

266. The commitment of expenditures that bear on contracts and jobbing orders for the same services on the same line, at the same time and to the benefit of the same service



provider, is considered as a case of splitting of appropriations (votes) and constitutes an infringement to the Public Contracts Code, except in the case of contracts awarded in lots.

267. In order to optimize contract award procedure, the following measures must be observed:

- the existence of the maturation elements of the projects taking into account, inter alia, the environmental standards, prior to the launch for tenders, mutual agreement and the recourse to special contracts, if necessary;
- planning of the award and execution of contracts for the financial year during relevant conferences;
- compliance with the time limits for awarding contracts;
- Prequalification within the framework of a restricted invitation to tender of a minimum number of three (03) candidates, formality of which non-compliance gives rise to the use of the open invitation to tender by the Project Owner or the Delegated Project Owner;
- the existence of a non- exclusion certificate attesting that the bidder is not subject to any prohibition or forfeiture provided for by the legislation in force;
- the capping of the threshold of contract modification at 30% of the amount of the basic contract.

268. For contracts on intellectual services and complex works, recourse to an open tender by the project owner or the delegated project owner is authorized in the following cases;

- when the pre-qualification was unsuccessful or resulted in fewer than three (03) candidates per lot;
- when the intellectual services are fall under the domain of the jobbing order;
- when the invitation to tender is addressed to previously categorized service providers.

269. The Project Owners and Delegated Project Owners will set up Internal Structures for the Administrative Management of Public Contracts (ISAMPC), which shall assist in the management of awarded contracts. The ISAMPCs play the role of an interface between Project Owners and/or Delegated Project Owners, tenders boards, Central Contracts Control Commissions, and other administrations as well as competent bodies/structures in the domain of public procurement. The internal services of administrations that are currently in charge of administrative issues linked to public contracts shall play the role of ISAMPCs, pending their effective establishment.

270. Recourse to private supervision is compulsory, when the cost of services is more than or equal to the following thresholds:



- Works: FCFA 250,000,000;
- Supplies: FCFA 500,000,000.

271. For administrations that possess the appropriate technical capacities or whose constituting texts authorize them to carry out studies or technical controls, the public contracts authority may, on the basis of a justified request of the contracting authority, authorize the said contracting authority to make recourse to a private supervision, within the above-prescribed thresholds.

272. Once special authorization to have recourse to private project management have been granted, the Project Owner and/or Delegated Project Owner institutes a public project management by decision in accordance with the provisions of article 14 of order 401/A /MINMAP/CAB of October 21, 2021 setting the thresholds for recourse to private project management and the terms and conditions for the exercise of public project management.

273. In the case of contracts for intellectual services relating to studies and audits, the monitoring and technical acceptance committee set up within the framework of public project management must include members from outside the project owner's or delegated project owner's departments.

274. Vote holders and delegated vote holders must refrain from:

- signing and to committing jobbing orders and contracts not bearing the prior approval of the competent Finance Controller;
- signing a contract or jobbing order of which they have been notified by the Public Procurement Authority, of the suspension of the related contract award procedure;
- splitting the appropriations in a bid to circumvent regulations in force or the thresholds of contract;
- accepting services or supplies without prior commitments;
- dealing with third parties or companies in cessation of payment or in situation of judicial liquidation or excluded from tendering for public procurement;
- modifying the consistency of the services without an endorsement or a service order when the financial impact is less than 10% of the basic contract;
- ordering (authorising) the payment of additional services in the absence of the corresponding modification contract;
- covering the mission or travel expenses of public officials committed to the control of works through the company's contract;
- committing the balance of investment appropriations resulting from competition between service providers; such balances constitute budgetary gains.

275. Finance Controllers and Public Accountants shall systematically reject any commitment relating to a contract signed without prior approval, unless authorized in writing by MINFI, or which is split up.



276. In the case of multi-annual contracts, the budgetary visa is given exclusively to a contract covered by the entire commitment authorization.

277. The technical reception and acceptance of works and services financed from the Road Fund resources are carried out by study and control cabinets, without prejudice to any other control by the controllers of the Ministry in charge of public procurement, competent engineers from the Ministry in charge of public works, the Ministry in charge of urban development, the Ministry in charge of transport and the Road Fund, in accordance with the operating rules of these structures.

278. To be considered valid, the reception minutes of works (or services or supplies) must be signed by at least two-thirds (2/3) of the members of the reception committee including the President in accordance with the provisions of article 157 (2) of the Public contracts Code. The representative of MINMAP is not a signatory to the said reception minutes.

c. Mutual agreement contracts

279. Pursuant to the Public Contracts Code and in accordance with Circular No. 0001/PR/MINMAP/CAB of April 24, 2022, point 127, any request for authorization to award a contract by mutual agreement must be accompanied by at least the following elements of project maturity:

- the preliminary studies or the visa of maturation, if necessary;
- the business consultation file,
- proof of availability of funding;
- as the case may be, the references, patent, license or exclusive rights of the company for applications corresponding to the provisions of Article 109 (a);
- the list, references and identification information (company name, trade register number, unique identification number, etc.) of at least three (03) firms of comparable capacity to be consulted for applications corresponding to the provisions of Article 109 (b) and (c);
- the procurement timetable for the contract for which the request for direct agreement is made;
- the documents justifying the failure of the firm or supplier to be replaced, the copy of the terminated contract, accompanied by the decision to terminate it and the estimate of the remaining work, for requests corresponding to the provisions of Article 109 (b);
- the original contract and its acceptance report, where applicable, in the case of a request under Article 109 (d);
- any other document justifying the use of the derogation procedure.



280. In the case of contracts subject to competitive bidding, the Employer or delegated Employer must first terminate the competitive bidding procedure before requesting authorization for private contracting, on pain of the authorization being rendered null and void if it is obtained.

281. The authorization for direct agreement, issued by the Public Procurement Authority, must specify the subject matter and maximum amount of the contract to be awarded, as well as the names of the service providers to be consulted, as a minimum, in the cases referred to in Articles 109 (c) and (d).

282. The competent procurement committees must systematically reject any mutual agreement contract file for which authorization has been foreclosed. However, this measure shall not apply to jointly financed contracts.

d. Special Contracts

283. Special contracts are government contracts that do not comply either fully or partially with the provisions of the public contracts code on contracts that are open to tenders or on mutual agreement contracts.

284. Special contracts concern the acquisition of equipment, supplies or services directly related to national defence, security and the contracts for which the strategic interests of the State are at stake.

285. Special contracts include secret clauses for reasons of security and strategic interests of the State, and therefore are exempted from the scrutiny of any Public Tenders Board provided for by the Public contracts' Code.

286. Special contracts are subject to the tax regime associated with public procurement. As such, the contracts relating to them must be stamped page by page and subject to the proportional registration duty in force.

e. Contracts for the maintenance, guarding and up-keep of premises

287. Maintenance contracts for durable and other equipment are not tacitly renewed except for those signed for a period exceeding one year. They become obsolete on the 31st December of each year. The same shall apply for security guard contracts and those on the maintenance of buildings and their environs.

288. The exercise of guarding activities requires the approval of the President of the Republic. For security services, multi-year contracts may be signed for a period not exceeding three (03) years.

289. Contracts for maintenance, caretaking and upkeep of premises shall be signed by the competent contracting authorities

290. The procedure applicable for the award of these contracts shall be that provided for in the Public Contracts Code.



f. Rental of apparatus or rolling stock

291. The rental of rolling stock and equipment in public administrations and other public services is an exceptional activity and must respect, where appropriate, the provisions provided for by the Public Contracts Code.

g. Administrative rents and accommodation

292. The displaced payment of rents, which refers to any payment of rents made in a place other than the area where the rented building is domiciled, remains prohibited.

293. Therefore, the Ministry in charge of State property makes an assessment of the rents payable by region at the time of preparation of the budget for subsequent allocations to regional vote holders.

294. In the event of a shortage of budget appropriations for automatic delegations for the budgetary year concerned, one-time credit delegations may be granted, where appropriate, to avoid the creation of arrears which, due to the absence of a complete mastery of the information on rental contracts, entail risks of multiple payments over the same period and for the same contract.

295. Draft contracts for military rentals, on the other hand, are pre-approved by the Finance Controller to the Ministry in charge of defence before their joint signature by the Minister in charge of Defence and the Minister in charge of housing.

296. The rehabilitation of administrative housing is subject to the prior authorization of the Minister in charge of State property, within the limits of available credits

h. In-house Works or works through direct labour

297. In-house works (direct labour) comprises of works that the Administration decides to carry out by itself, using its own material means and personnel. The project Owner (the State or any other public entity) is at the same time Project Manager. For this reason, the state deals directly with suppliers and supports in its own budget all the economic and financial risks.

298. Shall be eligible to this procedure, construction, reconstruction, demolition, repair and renovation works of any building or structure, including site preparation, earthworks, installation of equipment or materials, decoration and finishing, as well as the associated studies and control for which the amount does not exceed that of the works themselves.

299. The execution of direct labour is subject, on the one hand, by the justification of the possession of human, material, financial and technical resources by the project owner, and the delivery of an authorization to use direct labour by the Authority in charge of Public contracts

300. In order to allow for the timely implementation of the budgetary mechanisms necessary for the execution of the direct labour, the project owners/delegate project owners must submit the relevant authorisation requests by 15 October 2023 at the latest.



301. There exist two categories in-house works:

- total in-house works at the initiative of the Project Owner, not governed by the Public Contracts Code;
- corporate in-house works, which includes:
 - total in-house works, which follows a duly ascertained failure of a contracting party of the Administration, to fully execute all the works bearing on a public contract. In this case, the execution of the remaining portion of the works is carried out by the State or a public entity at the expense and risk of the contractor;
 - partial in-house works. In a public contract, it is envisaged that part of the works shall be done by the State or another public entity. The portion of works to be done by the State cannot exceed 2% of the tax inclusive amount of the contract. In this case, co-contracting party executes its own portion of works at its expense but under the supervision and responsibility of the public entity.

302. The possible execution of the work through the direct labour procedure, resulting in the subsequent provision of funds to the executing structure, requires the authorization of the Minister in charge of Public Procurement (Contracts). Such works are carried out through the *imprest* account procedure, or by any other method provided for by the regulations in force in this domain.

303. The prices of work carried out through direct labour must be in accordance with those of the official price list (*mercuriale*). When the prices of works of products do not appear in the mercurial, any price that will be taken will be subject to prior approval by the Ministry in charge of trade.

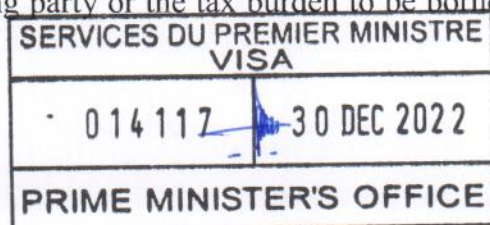
304. With regard to the execution of *imprest* account operations through the coffers of the maintenance Road Fund, the funds are made available to the benefit of the vote holders in accordance with the provisions laid down in letter N° 19/07000/L/MINFI/SG/DGB/DPB/CSI/CEA4 of 28/10/2019 of the Minister in charge of Finance and included in the convention governing the special accounts of this body at the BEAC.

i. Public-Private partnership contracts

305. The draft partnership contracts are subject to a sustainability opinion from Minister in charge of Finances. They are in addition subject to the prior opinion of the National Public Debt Committee.

306. Partnership contracts are subject to a preliminary assessment, carried out by CARPA (*Conseil d'Appui à la Réalisation des Contrats de Partenariat*), showing the administrative, economic, financial and legal reasons which made the Administration to resort to this procedure.

307. In order to ensure the regularity of the expenditures inherent in a partnership contract, the rents to be paid to the co-contracting party or the tax burden to be borne by



the budget of the State and public entities must be subject to the approval of the competent Finance Controller.

308. Because of their specific nature, the transfer of appropriations budgeted in ordinary internal resources for the implementation of debt reduction and development contracts (C2Ds) is formally prohibited

j. Regulation rights

309. Regulation rights are a subject of a commitment order issued by the Directorate General of the Budget, on the basis of a decision of an amount equal to the budgetary allocation of the budgetary line opened for this purpose in each ministry and, is equal to the total rights due on the account of the 2021 fiscal year. This commitment must be made before the end of the first quarter of the fiscal year 2021. If the total regulation fees due for the 2021 fiscal year are not taken into account, the remainder will be covered by the budget of the following year.

310. The Public Establishments, Projects, Programs and City councils of the towns of Yaoundé and Douala are required to envisage a budget line for the current budgetary year on which regulation rights will be committed and paid.

k. Acquisition charges of tender documents (DAO)

311. Charges for the acquisition of tender documents (DAOs) of contracts awarded by the different Ministries and their decentralized services are payable to the Public Treasury.

312. Regarding Public Establishments and Enterprises, City councils of the towns of Yaoundé and Douala, procurement tender document (DAO) acquisition charges shall be systematically paid to the accounts of the Public Contracts Regulatory Agency (PCRA)

C. OTHER MEASURES

1) Public expenditure processing deadlines

313. In a bid to reduce public expenditure processing periods, actors in the budget execution chain should strive to meet the following deadlines:

- from legal commitment to accounting commitment: ten (10) days;
- from accounting commitment to liquidation: fourteen (14) days;
- from liquidation to payment order: three (03) days;
- for payment : 90 days after authorisation



314. With regards to the award of public contracts, the deadlines are those contained in decree N° 2018/355 setting the common rules applicable to public enterprises and N° 2018/366 of June 20, 2018 relating to the Public Procurement (contracts) Code.

315. Any motivated rejections of files under processing, automatically suspend the above regulatory deadlines.

2) Measures to protect public property

a. Disposal of public property

316. All outdated, obsolete, out-of-use properties or those whose repair costs are exorbitant, shall be systematically admitted for disposal, at the initiative of the vote holder, who shall refer the issue to the Minister in charge of State Property.

317. In Public Establishments and RLAs, property disposal operations by the Vote Holder shall be subject to the authorization of the deliberating body.

318. The sale of any public property on the basis of the "*highest and last bidder*" shall be carried out in accordance with the regulations in force.

b. Optimization of the management of the automobile fleet of the public administration

319. The acquisition of vehicles by the State remains a source of expenditure whose relevance and rigour must be guaranteed. To this end, the following provisions will be rigorously observed during the 2021 financial year, in order to control the management of the State fleet of cars (acquisitions, renewal rate, maintenance costs, vehicle allocation and, replacements):

- the establishment of an inventory and update of the stock of cars in order to have a complete situation of the fleet of vehicles for each administration;
- existence of proof of funding or availability of resources
- the requirement of the authorization of acquisition from the Prime Minister, Head of Government remains an imperative;

320. State vehicles shall be registered by the administrative garage under the symbol "C.A." subject to the exceptions granted to certain specific institutions.

321. Rolling stock acquired within the framework of national projects for logistical support shall be imperatively registered under the State fleet.

322. Repairs of administrative vehicles shall be carried out in administrative garages. However, if necessary, Administrations are authorized to have their vehicles repaired in private garages, but this must be done on the basis of an *attestation of deficiency* duly issued by the head of the competent administrative garage.



323. In the event of an accident involving vehicles, the administration reserves the right make recourse to a counter-expertise evaluation of the damage suffered by the victim through a firm licensed for this purpose.

324. Financial services must ensure that equipment maintenance and repair costs do not exceed the cost of replacing such equipment depending on their depreciation.

325. The expenditure file for the payment of costs pertaining to the repair of cars in private garages shall be accompanied by an attestation of registration of the said vehicle into the State's fleet of cars issued by the competent services of the Ministry of State Property, Surveys and Land Tenure and a certified photocopy of the vehicle registration document (*Carte grise*). A certificate of expertise drawn up by a competent firm shall be required for estimates exceeding five million (5,000,000) CFAF.

326. A public official, entitled to an administrative vehicle but who is not endowed with one, and who uses his personal vehicle for service purposes, shall receive a monthly vehicle maintenance allowance at the rate fixed by the regulations in force.

327. On the other hand, the public official, who is entitled to an administrative vehicle, but is deprived thereof, may have his personal vehicle repaired in an administrative or private garage at the expense of the State, on presentation of an attestation of use of the said vehicle for service purposes, and a pay slip justifying the non-collection of the vehicle maintenance allowance.

328. The acquisition of new vehicles in State administrations is subject to the prior authorization of the Prime Minister, Head of Government. Requests for the acquisition of second-hand public works machinery must be accompanied by the technical files as well as the expert report of MATGENIE and subject to the prior authorization of the Prime Minister, Head of Government.

329. The use of rolling stock is subject to obtaining the following documents:

- an authorization to circulate, issued by the competent services of the Ministry in charge of State Property and Land Tenure;
- a mission order signed by the driver's superior for traffic outside the normal service area.

330. These documents shall be presented at the request of the specialized brigades of the Central Administrative Garage and any requisition of the police brigades operating in the administrative garages.

c. Constitution of the opening balance sheet of the State

331. Buildings and rolling stock acquired during the 2023 fiscal acquired against payment (acquisition or internal production) are recorded on the fixed asset sheet drawn up for this purpose.



332. This asset sheet is configured in the PROBMIS (Program Budget Management System) and CADRE applications and filled in by the services of vote holder at the time of verification.

333. The inventory of constructed and unconstructed buildings and rolling stock acquired before 2022 will be carried out from the 2023 fiscal year in view to constitute the State's opening balance sheet.

334. At the end of each accounting period, inventory data on the assets is integrated into the State's opening balance sheet and a general report on the continuation of the operations to establish the opening balance sheet is produced by a committee created within the DGTCFM, in which MINDCAF and the DNCM take part.

335. Depreciation rates and asset lives are systematically integrated into the PROBMIS and PATRIMONY applications and into the stores accounting information system

3) Measures to promote the activities of public enterprises

a. Postage of correspondences addressed to administrations

336. Applications, briefs and petitions are addressed to the administration by postal means.

337. The Cameroon Postal Services (CAMPOST) collects, sorts, transports and distributes domestic and international correspondences.

b. Acquisition of printed administrative documents

338. In accordance with circular n° 007/CAB/PM of August 13, 2007, all printed administrative documents must purchase from the National printing press. However, in the event of inability to honour a purchase order on time, the latter is required to issue, within 15 days, a certificate of deficiency.

339. In case of the non-issue of a certificate of default by the National Printing Press or in case of silence observed by it at the end of the 15 days period, following the effective receipt of the request, the concerned administration shall refer to the Ministry of Public Contracts for authorization to acquire administrative documents by way of mutual agreement (*contrats de gré a gré*) for amounts that are more than or equal to CFAF 5 000 000, or use SOPECAM or any other private provider qualified in the field for orders below CFAF 5 000 000.

4) Regularization of expenditures paid without prior payment-authorization (order)

340. All disbursements of funds are subject to the blockage of corresponding budget appropriations and to the presentation of support documentation for the to-be-paid expenditures, in the form and under the conditions laid down by the texts in force (commitment, liquidation and authorisation). However, certain expenditures may be made without prior authorization.



341. Expenditure operations executed without prior payment authorisation shall be authorised in the following cases:

- debt service;
- court fees;
- salaries and pensions;
- discounts on stamp;
- exchange losses;
- financial expenses;
- refunds of VAT credits;
- direct interventions;
- expenditure on external financing.

342. Expenditure transactions executed without prior authorization are paid by cash advance. Any other form of cash advance is prohibited.

343. Consequently, any Public Accountant who pays uncommitted expenditures, except for those listed above, shall be exposed to sanctions provided for by the regulations in force.

344. Expenditures paid through cash advances will be a subject of eventual budgetary regularization.

345. Documented requests for regularization shall be sent to the Director General of the Budget no later than ten (10) days after the end of the month following the payment of the concerned expenditures. This shall be done following due diligence by the Director General of the Treasury, Financial and Monetary Cooperation. Cash advances shall be requested for by the various administrations in the following manner:

- the Autonomous Sinking Fund (ASF) when it concerns funds for externally financed projects and debt servicing;
- MINEPAT with regard to VAT, as well as customs duties and taxes from jointly financed projects;
- the National Hydrocarbons Company (NHC) for direct interventions of the State;
- the Directorate General of Taxation refund if it concerns VAT credits;
- the Directorate General of the Treasury, Monetary and Financial Cooperation if it concerns other operations, in particular debt service, court fees, salaries and pensions, postage stamps, foreign exchange losses and financial charges.
- the MINFI (Directorate General of Taxation) for the reimbursement of VAT credits;
- the MINFI (DGTCFM) for other operations, debt service, legal costs, salaries and pensions, stamp rebates, exchange losses and financial costs.



346. Based on a decision signed by the Minister in charge of Finance, the Director General of the Budget shall proceed with the budgetary coverage of expenditures made in cash advances within a period not exceeding fifteen (15) days.

347. Budgetary coverages shall be carried out within the limits of the ceilings of budget appropriations contained in the finance law. To this end, public accountants are required to grant cash advances only within the limits of the said ceilings.

348. For this type of expenditures, the budgetary and accounting regularisation of cash advances must take place before the end of the month that follows that in which the advance was paid.

5) Management of resources transferred within the decentralization framework

349. Resources transferred within the framework of the decentralization process in Cameroon comprises of budgetary appropriations in recurrent and investment expenditures.

350. A decree of the Prime Minister, Head of Government, sets the modalities for the evaluation and distribution of a share of the general decentralisation allocation, for the functioning of the decentralisation monitoring bodies and the salaries of municipal executives. This quota concerns:

- certain compulsory expenses of Regional and Local Authorities and their establishments, in particular the salaries of personnel and elected officials
- the partial financing of operating expenses resulting from the exercise of competences transferred by the State;
- the functioning of the deconcentrated services of the State that give support to RLAs;
- special or emergency operating expenses in favour of certain RLAs;
- investment expenditures of Regional and Local Authorities and their establishments, in particular expenditures for equipment and the provision of basic services to the population
- development, planning and the fight against poverty;
- partial financing of investment expenditures resulting from the exercise of powers transferred to RLAs by the State;
- investment needs of deconcentrated State services that support RLAs;
- special or emergency capital expenditures in favour of certain RLAs.

351. Expenditures corresponding to the exercise of transferred competences are executed in accordance with the following provisions:

- The inclusion (inscription) of these resources in the budgets of the Ministries;
- The information of the beneficiary Mayors about the said resources to be transferred by ministries;
- Choice of projects by the RLAs within the framework of the investment



- The automatic delegation of credits to RLAs;
- The assignment of the transferred resources to the corresponding municipal Treasuries;
- compliance with the State budget nomenclature in force.

352. Local taxation is done in accordance with the provisions of Law N°2009/019 of December 15, 2009 on local taxation and Joint Circular N°0002335/MINATD/MINFI of October 20, 2010 to specify the modalities of application of Law N°2009/019 of December 15, 2009 on local taxation.

353. In a bid to reduce the floating public debt, the financial execution of transferred resources must be carried out in strict compliance with the State's budgetary calendar.

354. In order to better accompany and strengthen the performance of RLAs, their budgetary, financial and accounting activities are regularly monitored by the specialised services of MINFI, MINDDEVEL and MINEPAT, each in its sphere.

355. The change of the beneficiary locality of a project within the framework of the competences transferred to RLAs must be done at the local level, within a consultation framework that brings together the Governor and the SDO of the territorially competent Administrative Authority, the Chief Executive of the concerned Regional or Local Authority, the local representatives of MINEPAT, MINFI and MINMAP, the competent State Engineer and the administration having transferred the competences. A copy of the minutes sanctioning the works must be transmitted to MINEPAT by its local representative. A modification contract regularizing this change of locality is signed, if necessary.

356. Pending the establishment of financial controls in all councils, the function of the finance controller is assumed by the municipal treasurer. However, for transferred resources, the competent finance controller is that of the Division to which the council belongs.

357. With regard to the District Councils that do not have Specialized Financial Controllers, regularity control is exercised by the Specialized Financial Controller (SFC) of the City Council under which the district council falls. The SPF exercises regularity control competence over expenditures executed on both internal (own) resources and transferred resources.

6) Promotion of local materials and SMEs

- **Promotion of “made in Cameroon” mark**

358. The acquisition of building materials for public administrations, which are not a subject to any particular formalism, must be from local enterprises as a matter of priority.



- **Promotion of local materials**

359. Project Owners and Delegated Project Owners must ensure, each category within its level of competence, the strict respect of the provisions of circular N ° 002 / CAB / PM of March 12, 2007 relating to the use of local materials in the construction of public buildings.

360. To this end, project owners and delegated project owners must ensure that tender documents for the construction of public buildings (up to R+1) include the technical specifications for the use of:

- Standardized local materials in Cameroon (compressed earth blocks, fired bricks, cut stones) for building.
- wood of legal origin in public procurement, in accordance with the provisions of joint order n°0162/MINFOF/MINTP/MINMAP of December 15, 2020 to establish the modalities for the use of wood of legal origin.

361. Project Owners and Delegated Project Owners in charge of priority domains when it concerns high-intensity labour approaches (HIMO), must ensure the taking into account, during the preparation of tender documents and other documents related to public contracts, the requirements of Decree No. 2014/0611 / PM of March 24, 2014 to lay down the conditions for the use and application of labour-intensive approaches.

- **Promotion of local SMEs**

362. With a view to promote local SMEs (small and medium-size enterprises), Project Owners and Delegated Project Owners, and in particular, the Chief Executives of RLAs, may include in their programming some “reserved contracts” for craftsmen, national SMEs, grassroots community organizations and civil society organizations, in accordance with the provisions of article 70 (2) of the Public Contracts Code.

363. The services to be provided within the framework of reserved contracts are specified by Order No. 402/A/MINMAP/CAB of 21 October 2018 to determine the nature and thresholds of contracts reserved for Craftsmen, SMEs, grass root Community Organizations, Civil Society Organizations and the modalities for their application.

364. The thresholds for reserved contracts are set as follows :

- Category 1 (Very Small Enterprises and Craftsmen): 15,000,000 FCFA TTC.
- Category 2 (Grassroots Community Organizations, Civil Society Organizations): 30,000,000 FCFA including tax ;
- Category 3 (Small and Medium Enterprises) : 50 000 000 FCFA TTC.

365. In the award process of reserved contracts, the evaluation criteria that is retained in the bidding documents must take into account :

- the location of the tenderer ;
- the tenderer's previous references for similar services



- the references of the promoter or of a technical manager of a newly incorporated small and medium-sized national company, of a Civil Society Organization and a Grassroots Community Organization, replacing those of the legal person when the latter does not yet have the required number of years of experience or references.

7) The management of projects under joint funding

366. For each jointly-financed project, a Coordinator with well specified attributions is designated.

367. The Heads of Ministerial Departments transmit to MINEPAT and MINMAP, from the month of January 2023, the lists of all duly designated project coordinators.

368. Charged with the responsibility of centralising data relating the project, the project coordinator initiates expenditures on the execution of the project and renders an account on the progress of work. The coordinator forwards to MINEPAT and MINMAP, a quarterly report on the physical and financial execution of the project. This report that makes a clear distinction between activities bearing on external financing and those bearing on counterpart funds, gives an account of the progress made in the award of contracts, the levels of budget commitments, payment authorisations and effective payments as well as the execution of the physical units of the project.

369. Each jointly financed project shall, when and where necessary, is monitored by a piloting committee that brings together all the administrations implicated in the execution of the project.

370. The procedures for the creation, management, monitoring, evaluation and closure of investment programs and projects are implemented, in accordance with the provisions of Decree No. 2021/7841/PM of October 13, 2021, to lay down the rules that govern the creation, organization and operation of development programs and projects.

8) Management of the disbursement of external financing funds

371. A disbursement plan shall be established for each project and submitted for validation by the main actors (Project Owners, MINEPAT, MINFI, Autonomous Sinking Fund), within the limits of the ceiling amount fixed by the Finance Law.

372. MINEPAT organizes quarterly, in collaboration with the MINFI and the ASF (Autonomous Sinking Fund), a review on the regulation of the calls for funds and the disbursement of external funding. This review aims at assessing the level of calls for funds that have been made and the actual disbursements as compared to the disbursement ceiling defined in the finance law.

373. Calls for funds are executed by the ASF (Autonomous Sinking Fund), within the limits of the ceilings authorized by the finance law, at the request of the vote holder of the concerned project.

374. As regards the payment of expenditures from both the external and internal resources (counterpart funds), the Autonomous Sinking Fund plays the role of the Public



Accountant. As such, it carries out all the necessary documentary controls prior to the payment of expenditures. The control of the physical realization of works, services and supplies are the responsibility of the competent technical services of MINMAP, MINEPAT and MINFI.

375. Bills (*decomptes*) within the framework of the execution of the projects on external financing are transmitted under the diligence of Project Owner, to the ASF to be taken into charge (call for funds). For the purpose of follow-up and regulation of disbursements, a summary sheet backed by the expenditure file is sent to MINEPAT by the project owner

376. The coordinators, donors and co-contractors of the administration are each, as far as they are concerned, required to inform the ministers in charge of the economy and finance, of any disbursement made within the framework of any project that they run and which is financed through external resources.

9) Designation of correspondents

377. Each vote holder communicates the names of two (02) of his/her collaborators who will be responsible at the level of Finance Controls and the Departments of the Ministry in charge of Finance, for the respective deposit (under a mails enclosure slip) and collection of files transmitted by his services or addressed to his services.

378. It is understood that only workers of finance controls are authorized to serve as the link between the other ministries and institutions, and the competent services of the Ministry in charge of Finance.

379. It is therefore strictly forbidden to give files relating to expenditure commitments to service providers.

10) Acquisition of medical and non-medical services in the health sector

380. Performance purchase credits within the framework of performance-based financing (PBF) are executed on the basis of an annual commitment to the benefit of the Regional Health Promotion Funds (FRPS), upon the presentation of an expenditure memo that is drawn up by the FRPS. The payment of invoices issued by the beneficiary structures and validated, through the PBF portal, is done quarterly, by bank transfer, from the FRPS to the accounts of the Regional Delegations of Public Health, Health Districts and other Health Facilities. Accounts of the use of funds so-disbursed must be cleared at the end of the fiscal year. These payments must be made gradually, in accordance with the disbursement plans drawn up at the start of the fiscal year.

381. For health facilities that do not have access to banking services, their subventions will be paid into the accounts of the main health facilities with which they have sub-contracts. These funds will be paid to them under the terms of the said sub-contracts, in accordance with the provisions of the PBF operational manual. These credits are subject to the payment of the IRNC (*Impot sur les Revenues Non-commerciaux*) levy that is fixed at 11%.



382. Expenses related to the “*Health Check*” are executed on the basis of an annual commitment, upon the presentation of an expenditure *memo* (statement) by Regional Funds for the Promotion of Health. These expenditures are cleared at the end of the budgetary year

383. Expenses related to the elimination of direct costs (charges) paid by people living with HIV (User Fees) are executed through the disbursement procedure on a quarterly basis, upon the presentation of an *expenditure memo* by the Regional Funds for the Promotion of Health and an expenditure account for the previous quarter.

11) The obligation to program payments

384. The payment of expenditures is subject to a prior systematic programming by competent public accountants, based on a chronological processing of files.

12) Management of Accounts 4014 and 4477

385. Accounts falling within the 4014 sub-category are financial services accounts opened to the benefit of bodies/institutions that benefit from financial autonomy and legal personality, and to which the Public Treasury provides financial services.

386. This 4014 account sub-category are sustained by the internal (own) resources of the concerned institutions/bodies or by subventions for recurrent expenditures granted by the State (MINFI). The balance of the subventions lodged in account 4014 shall be taken into consideration in the determination of the subventions to be included in the budget of the following year.

387. Account 4477, known as “resource deposit account”, is opened for the benefit of revenue-generating administrations of which all or part are assigned to them for their functioning in accordance with the regulations in force.

388. It is strictly forbidden to ring fence budgetary appropriations in deposit accounts opened in the Public Treasury.

13) Correction of errors related to recurrent expenditure authorizations (credit cards)

389. Errors on expenditure authorizations are of three (03) types: material errors on expenditure authorizations (credit cards), errors on the budgetary imputation and errors in assignment of the treasury station in charge of the payment of the expenditure authorization.

- **Material errors** are writing errors relating to the locality of execution of the project, the wording of the project, the quantity to be carried out and the accounting item in the same financial district whose correction does not modify either the economic nature of the project, the manager of the concerned expenditure or the financial district (treasury station) of assignment.



- **Errors on the budgetary imputation** generally refer to errors in the economic nature and the recipient structure of the expenditure, the correction of which requires a modification of the budgetary imputation of the expenditure authorization.
- **Errors in the assignment of the accounting post** comprise of a case where the treasury station to which the expenditure authorization (credit card) is located in a financial district that is different from that of the vote holder in charge of the implementation of the expenditure related thereto.

- **Correction of errors related to recurrent expenditure authorizations**

390. Errors observed on recurrent expenditure authorizations (credit cards) printed at the regional level are corrected by the competent Regional Financial Controller, if such errors concern vote holder services and/or assigned accounting posts located in the same Region.

391. When the observed errors concern vote holder services and/or the assigned accounting post of different Regions, the credit cards are returned to the General Directorate of the Budget, for cancellation. These credit cards are reissued in the form of a one-off (punctual) delegation of credits by the concerned Administration.

392. Expenditure authorizations issued for the benefit of non-existent services are systematically returned to the General Directorate of the Budget, for correction, at the behest of the competent Regional Financial Controller.

- **Correction of errors related to capital expenditure authorizations**

393. The correction of a material errors or the modification of a project on the initiative of the beneficiary of the credit card, the changes of which do not modify the economic nature, is done within the framework of a special consultation session presided over by the territorially competent Governor/S.D.O. The minutes of this consultation must be written down in form of a report. A copy of the said minutes is forwarded to the Minister/vote holder of the budgetary head to which the credit card is charged as well as to the Minister in charge of public investments.

394. The correction of errors on the budgetary imputation, on the financial circumscription of the accounting post from one Region to another or the modification of a project at the initiative of the beneficiary of the credit card, of which the changes tend to modify the economic nature of the expenditure, is done at the level of the central services of the State. In this case, the correction of errors observed on the credit card systematically requires the prior approval of MINEPAT.

395. Any modification, , of the nature of an investment project financed through the General Decentralization Grant, in the course of the fiscal year, is subject to the authorization of the Minister in charge of public investments, subsequent to an examination of the state of the maturation of the project and the approval of the deliberative organ of the RLA. This authorization is based on proof of the shortcomings



of the initial project, the existence of the elements of maturation of the new project, the approval of the modification by the deliberative body and the existence of an implementation schedule.

396. The modification of the nature or destination of a project financed through the General Decentralization Grant must imperatively take place within the first three (03) months of the budgetary year.

397. Budget appropriations initially transferred to a RLA at the beginning of the fiscal year and then eventually returned to the central administration that offered it, must, after their cancellation, be the subject of a new credit delegation to the RLA in accordance with the new type of expenditure and in respect of the budgetary calendar.

14) Payment of expenditures

- **The assignment of expenditures to public accounting posts**

398. Public Accountants are reminded that the payment of unassigned expenditures remains prohibited.

- **Mode of payment**

399. Personnel charges and expenditures on goods and services can be paid by the Public Accountants, either in cash or through a transfer operation. Any expense greater than one hundred thousand F.CFA must systematically be paid through a transfer operation.

400. As of the 2023 fiscal year, certain expenditures will gradually, be paid electronically by Public Accountants. These include mission expenses, bonuses, transportation allowances, session allowances, various bonuses, etc.

401. Within the framework of the funds disbursement procedure, the Public Accountant is required to issue, at the time of payment of the net amount to the *ad hoc* cashier, an of the deduction of taxes and dues at the source.

402. In order to allow the monitoring of the operations of Treasury correspondents and depositors, revenue declarations related thereto, are delivered to paying parties, at the same time.

403. Public accountants in charge of the centralization of operations must credit the deductions so operated to the accounts of the Tax Administration no later than the 10th of the month following the realisation of the operation.

- **The attestation of irrevocable transfer**

404. The Certificate of Irrevocable Transfer (AVI) can take two forms, namely: the Certificate of Irrevocable Transfer for the purpose of a service rendered to the State or any other public entity, and the Certificate of Irrevocable Transfer of salaries and pensions.



405. The Certificate of Irrevocable Transfer for the purpose of a service rendered to the State or any other public entity is a document materialises the commitment taken by the Public Treasury to a financial institution, that the funds for the payment of a service rendered by a service provider will be inevitably transferred to the account of the beneficiary opened in the books of the said institution. This certificate is delivered by the public accountant to whom the expenditure is assigned.

406. The Certificate of Irrevocable Transfer of Salary is an administrative document that materialises the commitment of the State or any other public entity to a financial institution, that the salary and/or pension of a public official/agent or pensioner will be transferred ineluctably to the account of the beneficiary opened in the books of said institution. It is delivered by the competent services of the Directorate General of the Budget.

15) Rationalization and optimization of the management of resources allocated to Diplomatic Missions and Consular Posts

- **Fees for scholarships and internships for Cameroonian students abroad**

407. Tuition fees for Cameroonian students abroad, scholarships and supplementary scholarships are supported by the budget of the ministerial departments concerned and paid by the Public Accountant. The payment of tuition fees is made directly to the schools concerned, and scholarships and supplementary scholarships are transferred directly to the beneficiaries' bank accounts opened in Cameroon.

- **School fees for children of Cameroonian personnel working in Diplomatic Missions and Consular Posts**

408. School fees for children of Cameroonian personnel working in Diplomatic Missions and Consular Posts are governed by Decree n°82/552 of November 5, 1982. In accordance with the above-mentioned decree, an advisory committee is created by decision of the Head of the Diplomatic Mission or Consular Post to examine the files of the children concerned, at the beginning of the school year, and decide on the amounts to be paid.

409. The release of these fees is conditioned by the establishment of the minutes of the aforementioned commission. The said fees shall be paid at the beginning of each semester of the year of attachment and exclusively for the schooling of the eligible children.

- **Management of salaries of locally recruited staff in Diplomatic Missions and Consular Posts**

410. Diplomatic Missions and Consular Posts must establish the salary scale applicable to all local recruits in accordance with the legislation in force in the receiving country. They are required to pay the salaries of these personnel by bank transfer for amounts exceeding 100,000 CFA francs.



411. At the end of each quarter, the head of the diplomatic mission or consular post draws up a report on the salary of locally recruited staff in diplomatic missions and consular posts, for the attention of the ministers responsible for finance and foreign relations respectively.

- **Management of insurance policies covering the personnel of Diplomatic Missions and Consular Posts**

412. The Heads of Diplomatic Missions or Consular Posts shall draw up an inventory of the various insurance policies required in the host country for the benefit of the personnel, together with the corresponding insurance premiums.

413. The authorizing officer signs a decision to pay the insurance costs of the company offering the best guarantees, and then forwards the said decision to the payer for financial coverage.

414. Pending the appointment of Financial Controllers to Diplomatic Missions and Consular Posts, this function is carried out by the paymasters placed attached to these services.

II. THE REPORTING AND MONITORING OF THE EXECUTION OF THE BUDGET

A. ACCOUNTABILITY

1) The drawing up of accounts

415. Budgetary accounting records the revenue and expenditure operations of the budgets of the State and other public entities for the fiscal year in question. Budgetary accounting is kept in single entry during the administrative phase of the public expenditure process by the authorizing officer and, during the accounting phase by the Public Accountant, according to the budgetary nomenclature in force.

416. The period covered by the budgetary accounts is the financial year. The keeping of budgetary accounts permits for the determination of the budgetary result at the end of the fiscal year.

417. In the administrative phase, the budgetary accounts show for a given financial year:

- emissions and reductions of vouchers made during the year in a manner that shows the net amount of revenue collected;
- income regularization vouchers based on notifications sent to vote holders by accountants who collected the incomes in related thereto;
- modifications of commitment authorizations (CAs)s and payment credits (PCs) for the budgetary year in question;
- delegation of appropriations;



- commitments, verifications and payment orders for the year.
- 418.** In the accounting phase, the budgetary accounts show for a given year:
- receipts (on the basis of collection orders issued by the authorizing officers or by spontaneous payments);
 - payments made during the year.
- 419.** Budgetary accounting for expenditure is be organized in such a way as to show at any time during the year and at the close of the budgetary year:
- the amount of commitment authorizations available, following the expenditure incurred during the year;
 - the amount of commitment authorizations not used during the year and therefore to be cancelled;
 - the amount of multi-annual commitment authorizations;
 - the amount of payment appropriations consumed, following orders taken over by the accounting officer during the year;
 - the amount of expenditure ordered but not paid;
 - the amount of expenditure paid before the service was performed, without prior authorisation and not regularised;
 - the amount of outstanding payments;
 - the payment appropriations to be carried over and the payment appropriations to be cancelled.
- 420.** Budgetary accounting for revenues is organized in such a way as to show at any time during the year and at the end of the year:
- the amount of revenue issued;
 - the amount of revenue actually collected;
 - the amount of outstanding amounts to be recovered;
 - the amount of receipts that have been spontaneously paid;
 - the amount of receipts that have been written off.
- 421.** For monitoring purposes, each Financial Controller centralizes the budgetary operations of the Vote holders with whom he is placed, on behalf of the Minister in charge of Finance.
- 422.** From the perspective of the rendering of accounts, the Vote holders pay particular attention to the classification and conservation of administrative and financial documents, which support their budget accounts.



2) Stores accounting

423. Stores accounting is a permanent inventory accounting whose purpose is to take stock of both movable and immovable property as well as describe such assets that belong to the State or other public entities. Stores accounting entries bear on the operations of the acquisition, handling and disposal of both movable and unmovable assets of public administrations.

424. Under the responsibility of the vote holder, the stores accounts are kept in single entry. Stores accounts give an inventory of the following goods in stock and all the movements related thereto in both entry and exit:

- intangible and tangible fixed assets;
- inventories of goods, raw materials, supplies and other materials, work in progress and finished goods, recorded in the balance sheet of the State or other public entities
- goods below the materiality thresholds set by the Minister of Finance, not recorded in the balance sheet of the State or other public entities: small equipment and furniture, supplies and other materials;
- goods or objects deposited by a third party within a regulatory framework.

425. Not subject to are accounting, but to specific regulations are:

- money and securities similar to cash (securities, forms, stamps, titles, tickets or stickers), which are under the exclusive jurisdiction of the Public Accountants
- financial fixed assets (securities and investment securities), the management of which is the responsibility of the Minister in charge of finance;
- administrative archives.

426. At the beginning of each fiscal year, principal and secondary vote holders shall designate, by an administrative act, one or more trained Stores-Accountants, to carry out Stores-Accounting operations and produce related accounts.

427. The appointment acts of Stores-Accountants shall be transmitted within a fortnight, at the diligence of the vote holder, to the MINFI (Department of Standardization and Stores-Accounting), with a copy to the competent Finance Controller and the Treasury accountant. These officials are bound, under the authority of the vote holder, to produce stores accounts.

428. The exercise of the function of Stores Accountant attached to a vote holder is incompatible with that of the Financial Controller.

429. The fixed assets and the stocks constituting the goods acquired are systematically registered into stores accounting books and documents in value and quantity.

430. Before being stocked or used, all materials acquired by the State, Public Establishments, Regional and Local Authorities or any other Public entity, shall be



stamped or marked by the Stores-Accountant with the following information: beneficiary structure, date of acquisition, origin (provider).

431. For any material to be taken out of stock, a stock outward bon (BSP) signed by the vote holder, containing the quantities to be served and the signature of the party to whom the material is being allocated to, must be presented to the Stores-Accountant.

432. Property acquired through other public expenditure procedures (*imprest* accounts, disbursement of funds, etc.) must be systematically registered into stores-accounting books.

433. Donations and legacies must also be taken into charge by the stores-accountant:

- when the administration is the donor, the list of beneficiaries must be attached to the various statements of the property to being ceded (minutes, statements, etc.);
- when the administration is the beneficiary, the ceding exercise must be followed by the stores-accountant and the operation registered into accounting books.

434. The reception commission constituted for this purpose shall, where appropriate, attribute a price to the property thus ceded.

435. Prolonged storage in storerooms or in waiting positions in the corridors and surroundings of public buildings, of durable materials such as computers, photocopiers, typewriters, refrigerators, furniture and air conditioners is strictly prohibited. The competent services of MINDCAF and the Ministry of Finance are systematically contacted by the principal or secondary vote holders with regard to the goods admitted for reform, and this within 90 days.

436. Likewise, consumable goods of edible and/or computer nature must be put into service before their expiry date.

437. Each vote holder has the obligation to render an account on the management of the materials placed or acquired under his responsibility. To this end, the vote holder will make the books and regulatory documents available to the Stores Accountant. He will ensure that these accounts are effectively being kept.

438. The books and documents of Stores Accounting are subject to closure at the end of the fiscal year or a management period of a Vote Holder or Stores Accountant in conformity to well established forms.

439. A mission from the Ministry of Finance shall control the closing of stores accounts and documents at the end of the fiscal year and/or at the end of a management period. For this purpose, special teams shall be assigned by the Stores Accounting Department to proceed with the collection and auditing of monthly accounts and the pre-auditing of stores management accounts.



440. Monthly accounts and stores management accounts are drawn up in accordance with articles 38 and 40 of the June 2012 Instruction laying down the norms and procedures of stores-accounting.

441. Stores accounts must reflect the administrative account of the vote holders. For this purpose, it is elaborated according to the account format and according to the nomenclature issued by the Department of Standardization and Sores-Accounting.

442. The Stores-Accountant is a member of the reception commissions of works (or services or goods) realised within the framework of Administrative Purchase Orders.

3) Management accounts

443. The management account is a summary document that is produced at the end of the fiscal year by each public accountant and forwarded to the audit bench of the Supreme Court. It is accompanied by supporting documentation in accordance with the regulations in force and is subject to a good number of modalities:

- it is examined according to an off-site quarterly regularity verification schedule of operations, supporting/justification documentation and the of compliance of the classification system of the said documents to the different texts in force, by the Director of Public Accounting;
- it must be presented to the Audit Bench of the Supreme Court within three months after the end of the fiscal year.

4) Production and transmission of periodic summary statistical statements to the DGTFMC

444. All Centralizing Treasury Posts are subject to the regular production and transmission of the following periodic situations:

- the daily cash situation;
- the statement of the weekly and monthly accounts payable, with a differentiation made between those of less than 03 (three) months and those equal to or more than 03 (three) months in accordance with the data of the general balance of the Treasury accounts;
- the treasury “day” (produced each month from cash-based operations);
- the summary situation of Treasury operations (SROT) produced from budgetary operations and order operations;
- the situation of available cash (produced from the daily Cash flow situation);
- the situation of budget execution;
- the monthly cash projection.

445. Public accountants appointed or designated to Public Establishments and Regional and local authorities (RLAs) are required to produce and transmit, to the central



accountant of attachment (PGT, PS, TPG), latest the 5th of each month, the following periodic situations:

- the balance of accounts of the accounting post;
- the cash control report of the accounting post;
- the monthly extract from opened bank accounts;
- the monthly bank reconciliation statements;
- the monthly certificate of income and expenditure;
- the nominative statements of outstanding payments and recoverable cash;
- the monthly situation of inactive securities.

446. The periodic situations produced by the Public Accountants placed with Public Establishments are analysed each month by the Paymaster General of the Treasury and Specialized Paymasters, while those of Regional and Local Authorities are analysed by the General Treasuries.

447. The centralizing accountants (PGT, PS and TPG) notify the Public Accountants placed at the level of Public Establishments and Regional and Local Authorities attached to them, the technical sheets for the analysis of the resulting periodic situations.

448. The centralizing accountants are required to transmit to the Department of Public Accounting, for consolidation, no later than the tenth (10) of the following month, the monthly balances and the cumulative balances of the Public Establishments and RLAs of to which they are attached.

449. The consolidated national balances of Public Establishments and RLAs are produced by the Department of Public Accounting no later than twenty (20) days after the end of the following month and validated within the national committee for the validation of the balances of Public Establishments and of RLAs.

450. Failure to comply with the obligation to produce and transmit the above-mentioned periodic situations by the attached accountants results in the suspension by the attached senior accountant of the execution of payment orders from defaulting accountants.

451. No later than December 31, the Public Accountants placed with Public Establishment and RLAs deposit in the services of superior accountant to which they are attached, all withdrawal and transfer orders, for both subventions and transferred resources.

452. Subsidies received from the State and/or transferred resources not spent at the end of fiscal year, and which have been cancelled by a decision or resolution to adopt the administrative accounts, are a subject of a payment authorization imputed on the budgetary line : " other miscellaneous charges "and recorded in debit against account 560. Public accountants placed with Public Establishments and RLAs communicate the information to the Treasurer-Payer General to which they are attached with a view to reducing account 4014 or 4477 by the same amount.



453. In view of the production of consolidated financial statements, vote holders and public accountants shall use a network of the SIM-ba software at the level of RLAs and GIDOCEP in public establishments.

454. Public Accountants assigned to Public Establishments and Regional and Local Authorities are required, in the event of appointment or transfer in the course of the financial year, to produce a management account for the period covering their activity before leaving the post.

455. The costs relating to the preparation and production of the management account are borne by the budget of the institution to which the public accountant is assigned.

5) State patrimony inventory

456. The census activities jointly carried out by the Ministry in charge of finance and the Ministry in charge of the State property must continue and be extended to other balance sheet items in 2023. In this respect, all the administrations must make their contributions, in accordance with the provisions of Joint Circular No. 0005/MINFI/MINDCAF of June 8, 2022.

457. All acquisitions of intangible or tangible fixed assets, with a minimum value of FCFA 500,000, must be recorded in the fixed asset sheet filled out by stores accountants attached to vote holders and generated in the PROBMIS, PATRIMONY and stores accounting information systems.

6) Evaluation of the State patrimony

458. Each vote holder must set up, in accordance with the provisions of Order No. 00002/MINFI of January 3, 2022, an inventory commission composed of the representatives of the DGTCFM, DGD, DGB, DGI, DNCM and MINDCAF.

459. All intangible or tangible fixed assets and inventories on the government's balance sheet must be evaluated by a committee made up of the Chief Authorizing Officer or his representative, the competent Accounting Officer, the Financial Controller concerned, the Public Accountant and a specialist in the field of the assets to be provisioned. These assets are recorded in the fixed asset and inventory records kept by the Authorizing Officer.

7) Production of the General Account of the State

460. The General State Accounts are produced by the Ministry in charge of finance, under the due diligence of the DGTCFM, and transmitted to the Audit Bench of the Supreme Court under the same conditions as the Settlement Law.

461. To this general statement, is accompanied by annexe statement, validated by a committee comprised of the representatives of the DGTCFM, the DGI, the DGD and the DNCM. Within this framework, the validation committee is also responsible for verifying the completeness of financial statements, as well as the validity of the corresponding annexed statements.



462. The General State Accounts includes the summary table of tangible fixed assets, listed by type, which is drawn up at the end of the work process to take inventory of the assets of the State and other public entities. The said work is carried out by the census teams noted in joint circular n° 0005/MINFI/MINDCAF of June 8, 2022.

463. The accounting data on the value of assets are transmitted by the main Public Accountants of the State to the DGTCFM (Directorate of Public Accounts), for eventual integration into the General State Accounts.

8) End of year accounting operations

• Regularization operations

464. Regularization operations are operations recorded during the fiscal year but whose generating events are situated in the subsequent year(s). For this purpose, public accountants are required to take into charge regularization entries at the end of the fiscal year, especially prepaid expenses.

465. The vote holder shall transmit the data on accrued expenses to the Public Accountant at the end of the fiscal year. These are expenses that have been incurred during the fiscal year, but for which invoices have not been received by the Public Accountant at the time of the inventory work.

466. The vote holder shall provide the Public Accountant with the data on depreciation and amortization, which are validated and recorded in minutes duly signed by all the members of the inventory committee. The Public Accountants shall enter these non-budgetary operations into accounts.

• Financial statements

467. The vote holder shall produce an annex table that shall include the statement of fixed assets and inventories in the balance sheet, the statement of depreciation, the statement of provisions, the statement of due dates of receivables and payables, and forward them to the Ministry of Finance (DGTCFM).

468. The Heads of Accounting Posts shall close their accounts at the end of the complementary period and then transfer existing account balances to the following year.

9) The production of accounts in Diplomatic Missions and Consular Posts

469. Paymasters attached to Diplomatic Missions and Consular Posts are required to transmit their accounts, no later than the tenth (10) of the month following that to which they relate, to the General Treasury Paymasters Office of the Treasury for centralization.

470. The Paymasters placed attached to Diplomatic Missions and Consular Posts are required to transmit a statement of account to the General Treasury Paymasters Office, together with all the supporting documents of the semesters' budgetary allocations and one-off credit delegations allocated to them, at the latest on the tenth day of the month



following the end of the semester to which the statement of accounts is attached, for clearance.

B. PRODUCTION OF SUMMARY STATEMENTS

1) Budget information feedback

471. All expenditure from the general budget and Special Appropriation Accounts (CAS) is processed in the PROBMIS and CADRE systems.

472. Budget information feedback consists of the collection and consolidation of the PROBMIS and CADRE databases. It can be done through the feedback forms if necessary. To this end, the DGB and DGTCFM teams are designated for these operations.

2) Production of the budget execution situation

473. The monthly budget execution situation is produced by the DGB, in conjunction with the DGTCFM and DGEPIP, no later than fifteen (15) days after the end of each month.

474. The examination and validation of the budget execution situation takes place within the framework of the data exchange and harmonization platform that sits at the DGB and includes, in addition to the DGB, the DGTCFM, the DGD, DGI, DGEPIP, ASF (Autonomous Sinking Fund) and the Forecasting Division. This validation takes place no later than twenty (20) days after the end of each month.

475. The data exchange and harmonization platform validates the to-be-reclassified monthly statement of expenditure to be reclassified produced by the DGTCFM and the DGB, in particular, transfers and subventions from expenditures on goods and services. They are reclassified in the trial balance in order to ensure consistency with the state budget execution situation.

476. The validation of the state budget execution situation is subject to the production of an updated version that takes into account all the observations made, before its transmission to the Forecasting Division for the preparation of the public finance key performance indicators table (KPIT).

3) The production of the Treasury Accounts Balance and the Summary Situation of Treasury Operations

477. The Centralizing Accountants (TPG, PGT and Specialized Payers) are required to send to ACCT for consolidation, no later than the tenth (10) of the following month, the monthly balances and the cumulative balances of their financial circumscription validated by the Committee of the Accounting Quality Unit

478. The monthly and cumulative balances sent to the ACCT are accompanied by the report of the said committee and other appended statements, the exhaustive list of which is drawn up by an act of the Director General of the Treasury, Financial and Monetary Cooperation. The report of the Accounting Quality Unit assesses the consistency obtained



between the data of the trial balance and that of the other administrations represented at the sessions of this instance as well as highlights the corrections made and the difficulties encountered in the production process of the balance of the Financial Circumscription.

479. The consolidated national balance as well as the Summary of Treasury Operations (SROT) are produced by the ACCT no later than fifteen (15) days after the end of the month. The validation of the balance and the SROT is done each month during the session of the National Committee for the Validation of the Consolidated Balance, to which all the concerned administrations (DGEPIP, DGI, DGB, DGD, ASF (Autonomous Sinking Fund), DP and BEAC / DN) take part.

480. During the validation of the consolidated national balance and the SROT, a statement on the expenditure to be reclassified, in particular, transfers and subventions from expenditures on goods and services, is produced by the DGB and the DGTCFM. They are reclassified in the balance in order to ensure consistency with the budget execution situation.

481. All the observations made by the administrations concerned during the balance validation session are taken into account and give rise to the production of an updated version of the consolidated national balance within a maximum period of five (05) days after the validation session is held.

482. The consolidated balance, accompanied by the additional statements produced by the ACCT, in particular the daily cash flow situation, is sent to the Forecasting Division no later than twenty-one (21) days after the end of each month.

483. The balances and annexed statements received from the various financial circumscriptions are analysed at the level of the ACCT. The technical notes resulting from these analyses are sent to the Centralizing Accountants (General Treasuries, Specialized Pay Centres, etc) no later than the twenty-five (25) of the month following that to which the situations relate.

4) The call for funds and the disbursement of external financing

484. Data on calls for funds and disbursements of external financing are produced by the Autonomous Sinking Fund and the CAON-FED (*Cellule d'Appui à l'Ordonnateur National du Fonds Européen de Développement*), by agreement, by donor, by concessionality and by project. As for financing from the European Development Fund (EDF), the operations relating to this are carried out by CAON-FED.

485. The CAA and CAON-FED send monthly data on fund calls and disbursements (loans and grants), to MINEPAT (DGEPIP) for consolidation, and to MINFI (DGTCFM and DP) for information and inclusion in the State Financial Operations Table (SFOT).

486. Data on fundraising and disbursements consolidated by MINEPAT (DGEPIP) are sent monthly to MINFI (DGB and DGTCFM) for the purposes of budget coverage, accounting and production of the national balance of accounts.



5) Public finance “Key Performance Indicators Table” (KPIT)

487. The Key Performance Indicators Table (KPIT) is a document that gives a summary of the data of the main accounting posts, of the banking system and the ASF that reports on the level of realisation of State revenue and expenditure as well as on Treasury operations. It must be consecutively available in the balance of treasury accounts.

488. The Public Finance Key performance indicators table (KPIT) is produced monthly by the Forecasting Division at the latest twenty-three (23) days after the end of the month and contains the State Financial Operations Table (SFOT) base authorization.

489. A tentative version of KPIT, accompanied by an analysis statement, is produced and sent to the members of the Inter-ministerial Committee for the Evaluation and Validation of the KPIT and the migration of the SFOT no later than two (02) days before the meeting of the said committee is held.

490. Inter-ministerial Committee for the Evaluation and Validation of the KPIT and the migration of the SFOT meets no later than twenty-five (25) days after the end of each month, to examine and validate the tentative KPIT.

491. The situation of cash advances granted, those regularized and those to be regularized is produced and annexed to the State’s Financial Operations Table (SFOT).

492. At the end of this validation session, all the observations retained are a subject of recommendations addressed to the administrations concerned, which have a maximum period of three (03) days to resolve the problems identified and correct the discrepancies observed.

493. Following these corrections, the Forecasting Division produces the final KPIT within a maximum period of two (02) days.

494. The State Financial Operations Table (SFOT) validated by Inter-ministerial Committee for the Evaluation and Validation of the KPIT and the migration of the SFOT is the source of the report on the execution of the budget.

495. The deadlines referred to in this circular are counted in calendar days.

6) Consolidation of data related to the preparation of the draft settlement law

496. The settlement law is the document that ascertains the execution of the budget of the last finance law.

497. The preliminary draft settlement law as well as its annexes are drawn up by the General Directorate of the Treasury, Financial and Monetary Cooperation with a view of transmitting to Parliament no later than September 30 of the year following that of the exercise to which it relates.



498. The production and validation of the data for the preliminary draft settlement law takes place within the framework of a Ministerial Working Group, chaired by the Director of Public Accounting, under the supervision of the Director General of the Treasury, Financial and Monetary Cooperation.

499. The preliminary draft of the settlement bill as well as the General State Account and its annexes, are transmitted by the Minister in charge of finance to the Audit Bench of the Supreme Court for opinion, no later than August 30 of the year following that of the fiscal year to which the settlement bill relates.

500. The preliminary draft settlement law is forwarded to the Prime Minister's Office for examination, together with the observations report of the Audit Bench of the Supreme Court.

501. The centralization and consolidation of the data produced for the preparation of the settlement law is carried at the level of the Public Accounting Department. It takes place according to the following schedule:

- amending acts (credit appropriation transfers and virements, decrees of advances, ordering) must be validated and transmitted no later than April 15 of the year following that of the year to which they relate;
- data on public debt servicing must be determined by the Autonomous Sinking Fund and transmitted no later than April 15 of the year following that of the fiscal year to which the draft bill relates;
- data relating to the physical and financial execution of the PIB are sent by MINEPAT to MINFI no later than May 31 of the fiscal year to which the bill of regulation relates;
- Sectoral ministries, in conjunction with the sectorial officers of the Directorate General of the Budget must obligatorily transmit the data relating to the performance of programs accompanied by the annual activity reports no later than May 31 of the year following that of the fiscal year in which the settlement law is attached.

C. CONTROL AND MONITORING/EVALUATION

1) Control of the execution of the budget

502. The Minister in charge of Finance ensures the proper execution of finance laws. This monitoring mission is carried out, among other things, through targeted controls of budget execution sectors with high risks of non-compliance and poor performance.

503. To this end, verification missions are carried out by the competent structures of the Executive, at the level of all public administrations, as well as in any private organization



benefiting from public resources, in accordance with the regulations in force, within the framework of the administrative control of public finances.

504. The reports of the said missions are forwarded to the authorities referred to by the texts in force.

505. In order to promote quality control and to dispel the feeling of relentlessness held by those in charge of the various controlled administrations, obliged to receive numerous teams from several departments of the same administration and for the same purpose, official at the heads of structures in charge of controls must pool or coordinate their actions, in favour of joint missions.

- **Control and audit missions**

506. Control missions bear on budgetary and stores management of public services, Public Establishments and Enterprises or Subsidized Bodies and RLAs.

507. These missions may be scheduled or unannounced, on the exclusive prescription of the authorized authorities. They can not only be informative and educational, but also repressive.

508. In order to guarantee compliance with the principle of contradiction, teams in charge of the audit missions must communicate to the officials of the audited structure, the audit observations and conclusion as well as other resulting recommendations, if applicable.

509. To ensure that corrective measures have been taken by the audited entities to remedy any identified dysfunctions or cases of non-compliance referred to, in the recommendations, a follow-up action must be initiated by the structure in charge of the audit.

510. Ministerial departments, Public Establishments and RLAs are required to set up an internal budgetary and accounting control system that enables them to guarantee the legality and security of the use of their credits, as well as the effectiveness, efficiency and economy of their expenditure management.

511. Structures in charge of audit and the quality of expenditure carry out verification missions in all public and semi-public administrations in order to prevent and assess risks on one hand, and to assess the effectiveness of internal budgetary and accounting control systems on the other hand.

- **The alignment of administrative control to performance requirements**

512. The alignment of administrative control with the requirements of performance management will continue in 2022, as part of the implementation of programs and the accountability of vote holders.



513. The strengthening of management by programs, the consolidation of the role of officials in a perspective of overall performance, focused on the achievement of the strategic objectives set in the Performance Plans of Administrations (PPAs) on one hand, and the quality of the execution of expenditure of other hand will be continued.

2) Follow-up and evaluation of the execution of the State budget

- **The drawing up of the monthly survey note for the execution of the PIB**

514. Monitoring and evaluation is a public investment management tool. It allows, on the one hand, to ensure the proper execution of projects and, on the other hand, to ensure that the operations carried out correspond to the targeted objectives. On a practical level, the control and monitoring of execution of the budget must be carried out in close collaboration between MINFI, MINEPAT, MINDDEVEL and MINMAP at both central and decentralized levels.

515. To facilitate systematic monitoring of the use budgetary allocations to the various ministries for the fulfillment of their missions, monthly consultations are held within sectorial administrations in a bid to better monitor the performance of their PIBs and the preparation of the related monthly survey note. This dialogue platform brings together the different actors of the PIB execution chain and the representative officials of BIP-MINEPAT, MINDDEVEL, MINFI and MINMAP, towards the provision of useful information, which guarantees a harmonious execution of the PIB as well as removes all constraints that could hinder this proper budget execution.

- **The production of quarterly reports on the execution of the PIB**

516. In order to facilitate the systematic monitoring of the consumption of credits allocated to the various ministerial departments, to Public Establishments and Regional and Local Authorities, for the accomplishment of their missions, administrations are required to produce quarterly investment budget execution reports addressed to the Minister in charge of Investments for inclusion in the preparation of the quarterly report on the execution of the State budget by the Minister in charge of public investments.

517. As regards Cameroon's diplomatic missions and consular posts, the monitoring and evaluation of budget execution will be carried out jointly by the Ministry in charge of external relations, the Ministry in charge of public investment and the Ministry in charge of finance.

518. The Heads of Diplomatic Missions and Consular Posts are required to produce and transmit quarterly to the Ministries in charge of external relations, public investments and finance, a report on the physical and financial execution of the BIP of the structures for which they are responsible

519. As regards Public Establishments and Regional and Local Authorities, copies of their reports are sent to the ministries which provide them with technical supervision.

520. These reports indicate in particular:



benefiting from public resources, in accordance with the regulations in force, within the framework of the administrative control of public finances.

504. The reports of the said missions are forwarded to the authorities referred to by the texts in force.

505. In order to promote quality control and to dispel the feeling of relentlessness held by those in charge of the various controlled administrations, obliged to receive numerous teams from several departments of the same administration and for the same purpose, official at the heads of structures in charge of controls must pool or coordinate their actions, in favour of joint missions.

- **Control and audit missions**

506. Control missions bear on budgetary and stores management of public services, Public Establishments and Enterprises or Subsidized Bodies and RLAs.

507. These missions may be scheduled or unannounced, on the exclusive prescription of the authorized authorities. They can not only be informative and educational, but also repressive.

508. In order to guarantee compliance with the principle of contradiction, teams in charge of the audit missions must communicate to the officials of the audited structure, the audit observations and conclusion as well as other resulting recommendations, if applicable.

509. To ensure that corrective measures have been taken by the audited entities to remedy any identified dysfunctions or cases of non-compliance referred to, in the recommendations, a follow-up action must be initiated by the structure in charge of the audit.

510. Ministerial departments, Public Establishments and RLAs are required to set up an internal budgetary and accounting control system that enables them to guarantee the legality and security of the use of their credits, as well as the effectiveness, efficiency and economy of their expenditure management.

511. Structures in charge of audit and the quality of expenditure carry out verification missions in all public and semi-public administrations in order to prevent and assess risks on one hand, and to assess the effectiveness of internal budgetary and accounting control systems on the other hand.

- **The alignment of administrative control to performance requirements**

512. The alignment of administrative control with the requirements of performance management will continue in 2022, as part of the implementation of programs and the accountability of vote holders.



526. The investment budget is widely disseminated through its posting and publication in newspapers eligible for legal announcements. The public can thus consult the list of projects, their nature and their geographical location.

527. Likewise, the reports of the public investment monitoring committees are sent to the competent bodies as follows:

- the municipal technical committee forwards its report to the Divisional technical committee for monitoring the physical and financial execution of public investments;
- the Divisional Committee forwards its report to the regional committee for monitoring the physical and financial execution of public investments;
- the regional committee sends its report to the national committee for monitoring the physical and financial execution of the investments;
- the national committee transmits its report on the physical and financial execution of public investments to the Prime Minister, Head of Government, MINEPAT, MINMAP, MINFI, CONSUPE services and CONAC.

528. As part of public financial management, key budget and accounting documents are produced throughout the budget process, from budget preparation, approval, execution, to control and monitoring operations as well as the drawing up of accounts.

529. The above-mentioned documents, essential for budget transparency, provide useful information and relevant data on government priorities and proposals, actual expenditures and revenues, as well as on the accounting for the management of public resources each budget year. This concerns among others:

- the medium-term economic and budgetary programming document;
- the Finance Bill and its annexes;
- Quarterly or semi-annual State budget implementation reports;
- the end-of-year report.

530. The budget documents cited above should be published in advance for the attention of government, civil society and the general public.

531. To ensure that the public, including members of the civil society, have non-discriminatory access to all budget documentation, this budget information is published on the official website of the administration responsible for it. This documentation must be available and accessible free of charge.

• **The Quarterly review of the execution of the State budget**

532. The quarterly review of the execution of the State budget is one of the fundamental elements of transparency placed at the disposal of the public.



contributes to a better infra-annual visibility of budget execution as prescribed by Law No. 2018/012 of July 11, 2018 relating to the Code of transparency and good governance in the management of public finances in Cameroon.

533. The reports of the quarterly review of the execution of the budget of the State allows the various actors in the budget chain to judge the objectives achieved, the progress made as well as the use of the resources allocated during each quarter. In addition, it also helps to set recommendations that will contribute significantly and optimally to the correction of observed shortcomings.

534. Reports of the quarterly review of the execution of the budget of the State are sent to the Parliament for information and control purposes in accordance with Article 85, paragraph 8 of Law N° 2018 / 012 of 11 July on the Fiscal Regime of the State and other Public Entities. These reports are made available to the public.

535. The Quarterly Review of State Budget Execution reports show:

- summaries of quarterly budget execution
- detailed budget execution, in particular:
 - o budgetary revenues;
 - o budgetary expenditure;
 - o cash management.
- specific topics related to the execution the State budget, in particular:
 - o exceptional procedures;
 - o transferred resources;
 - o social spending;
 - o the situation of public contracts (programming, procurement and execution);
 - o issues related to the execution of the BIP;
 - o difficulties encountered in the execution of the State budget.

536. The Ministry in charge of finance in collaboration with the Ministry in charge of investments shall produce and publish quarterly reports on the execution of the State budget on the account of the 2022 fiscal year, no later than forty-five (45) days after the end of each quarter. To this end, required information must be transmitted no later than 20 days after the end of each quarter, to the Directorate General of the Budget by the administrations providing the said information, for consolidation.

- **The annual report on budget execution.**

537. The annual report on the execution of the State budget covers all the headings contained in the budget, explaining the differences between the initial estimates (as modified by the legislature during the year) and the actual results on expenditures, incomes, debt, and macroeconomic assumptions in conformity with the regulation in force.



538. The annual report on execution of the State budget verifies the effectiveness of compliance with the performance criteria for the previous financial year. In other words, it assesses the progress made towards achieving the objectives of the government's economic policy. It contains information on non-financial performance and other important economic policy issues.

539. The annual report on execution of the State budget highlights:

- summaries of the execution of the State budget for the past year
- the detailed execution of the budget for the previous year, namely:
 - o budgetary revenues;
 - o budgetary expenditure;
 - o budgetary equilibrium in particular, budgetary balances and the financing of the budget deficit;
 - o cash management.
- specific topics related to the execution of the budget, namely:
 - o exceptional procedures;
 - o transferred resources;
 - o social spending;
 - o the situation of public contracts (programming, procurement and execution);
 - o issues related to the execution of the BIP;
 - o the average processing times of public expenditures;
 - o difficulties encountered in the execution of the State budget.

3) The monitoring and evaluation of the performance of programs and projects

540. The monitoring and evaluation of the performance of development programs and projects is carried out in accordance with Decree No. 2021/7341/PM of 13/10/2021 establishing the rules governing the creation, organization and operation of development programs and projects.

541. Development programs and projects whose raison d'être has been depleted are considered suspended.

4) Performance monitoring and evaluation

• Management control

542. The institutionalization of management control is enshrined in Law No. 2018/012 of July 11, 2018 on the State Fiscal Regime and other public entities set apart for management control. It is a management tool, implemented within a ministerial department or an administration, with a view to improving the relationship between the resources (human, material and financial) committed and the results obtained within the



framework of the execution of a given program, on the basis of previously defined objectives and at the end of a strategic planning process.

543. On the basis of the general objectives set by the Minister, those responsible for the programs and sub-programs determine the specific objectives, allocate the resources and monitor the results of the services responsible, under their responsibility, for the implementation of the programs. They ensure compliance with internal control and management control systems.

- **The ministerial program management chart**

544. Each Ministerial Department must draw up, by January 31 at the latest, the ministerial management charter for his department, with the support of the Management Control Coordinator reporting to the Secretary General.

545. The ministerial program management charter is a document for monitoring the performance of all of a ministry's programs. It is established under the responsibility of the Secretary General and relates in particular, to the methods and the timetable for the preparation of the Annual Performance Plans of the Administrations, the methods and the timetable for the preparation and management of programs, performance steering, quarterly and Annual Performance Reports, organization of the management dialogue, the circulation of information, the methods of deployment of management control, management and financial reporting rules etc.

- **The management protocol**

546. In order to ensure real performance management, program managers shall establish a program management protocol during the month of January 2021. It is a document that organizes, within a given program, the operational planning process, actions, activities, means, communication channels, monitoring and reporting. It makes it possible to clarify, within the program, the rules of the "game" and the responsibilities between the different actors, specifies the autonomy of each and determines the rules for the dissemination and circulation of information.

- **Management dialogue and the quarterly monitoring report**

547. The implementation of the programs is subject to monitoring, notably, through a quarterly report. It gives room for management dialogue at the level of each administrative program.

548. A quarterly summary report relating to the implementation of all programs is drawn up and sent concerned administration no later than five (5) days after the end of the concerned quarter, with a view to the organization of the ministerial management dialogue session.

549. The organization of the management dialogue is an imperative for each program manager. The aim of the management dialogue is to ensure a correlation between the trajectory of the strategic objectives of the program and the targets set in the Annual Performance Project (PPA).



550. Under the chairmanship of the Minister, assisted by the Management Control Coordinator, the ministerial management dialogue session brings together all the actors concerned by the achievement of the objectives of the Ministry: the program managers and their management controllers, the heads of public establishments that contribute to the achievement of the strategic objectives of the Ministry, Directors of Financial Affairs of Ministries, the Finance Controller and the assigned Accountant.

551. The quarterly monitoring reports of the programs should contribute to the drafting of the Annual Performance Reports (APR).

552. The Public Establishments and the RLAs shall adapt the above-mentioned performance management tools and mechanisms to their specific needs

- **The promotion of the performance of public companies and establishments**

553. The alignment of Public Establishments to program budgeting shall be a requirement that shall be subject to special monitoring.

554. To this end, particular emphasis is placed on the harmonization of the presentation formats of the budgets of Public Establishments, their annual performance reports as well as their administrative and resource use accounts.

555. The transmission by Public Institutions of their administrative accounts for fiscal year 2020 to the Minister in charge of Finance by July 30, 2021 at the latest is a requirement.

556. Public establishments are supposed to forward their annual budgets and investment plans of Public Establishments, accompanied by a staff report, the debt situation as well as an internal audit plan to the Minister in charge of Finance no later than January 15, 2023.

557. Any request for financial support, tax relief, loans or endorsement from the State by Public Enterprises, Private Enterprises, Enterprises with minority public participation and Public Establishments shall transmit to MINFI (DGB), a certified financial statements, reports of the Auditor, resolutions and deliberations of their corporate bodies and administrative accounts, as the case may be, for the fiscal year due.

FINAL PROVISIONS

The procedural elements for the implementation of public budgets are appended to the present circular.

These annexes form an integral part of the corpus of this Circular and are made up of the reference manual for the implementation of the budgets of the State, public establishments and other subsidized entities; and the reference manual for the execution of the budgets of Regional and Local Authorities.



I attach utmost importance to the scrupulous respect of the instructions contained in this circular by all central, deconcentrated, decentralized and subsidized administrations, as a guarantee for the discipline that is needed for a proper execution of public budgets for the 2023 fiscal year./-

Yaounde, the 30 DEC 2022

THE MINISTER OF FINANCE

SERVICES DU PREMIER MINISTRE VISA	
014117	30 DEC 2022
PRIME MINISTER'S OFFICE	



[Handwritten signature in green ink]
Louis Paul MOTAZE