



CIRCULAR - LETTER No. 00609434 /LC/MINFI/CAB OF 16 AOUT 2024

Making public the results of the operation to identify and audit the arrears of the State and its dismemberments.

The Minister of Finance

TO

All:

- **Ministers of State;**
- **Ministers and officials ranking as such;**
- **The Rectors and Vice-Chancellors of State Universities;**
- **The Directors General of Public Establishments and Enterprises;**
- **The Mayors.**

The operation of identifying and auditing the arrears of the State and its dismemberments, for the 2000-2019 period, has come to an end. This operation, which targeted unstructured debts called "floating debt" claimed by third parties from central administrations, public establishments and enterprises, public service mission organizations, as well as regional and local authorities, made it possible to establish the amount of validated debt at 671.7 billion CFA francs.

The clearance of this debt, the list of which is attached as an annex to this circular letter, will be carried out in accordance with the following principles:

- given their specificity, the academic, rental and social debts and compensation, will be borne by the State budget during the year 2024;
- the current stock of the salary debt will be cleared over two (02) years from 2024 to 2025, except of that of teachers from MINESEC and MINEDUB whose clearance is set for the end of 2024 ;
- the commercial debt will be shared between the State (70%) and the debtor entities (30%) over three (03) years from 2024 (2024 to 2026);
- The State will support the debtor public entities by taking charge of the entire tax and customs debt over seven (07) years starting from the 2025 fiscal year.

With regard specifically to the commercial debt, each authorising officer will have to take the necessary steps to ensure that the 30% share charged to the structure for which he is responsible is covered. The terms of this coverage will be specified in a particular instruction of the Minister of Finance relating to the budgetary and accounting management of the floating debt clearance process.

For all intents and purposes, the Minister of Finance invites authorising officers to contact the Directorate-General of Budget for any further information. The results of the audit are also available and can be consulted on the www.minfi.gov.cm et www.dgb.cm websites.

Copies: - MINETAT/SGPR
- SG/PMO



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