

**MINISTRY OF FINANCE**

\*\*\*\*\*

**REPUBLIC OF CAMEROON**

*Peace – Work – Fatherland*

\*\*\*\*\*



**00000026**

CIRCULAR N<sup>o</sup>

/C/MINFI OF

**29 DEC 2023**

**On the instructions relating to the implementation of the finance laws, the monitoring and control of the execution of the budgets of the State and other public entities for the 2024 fiscal year.**

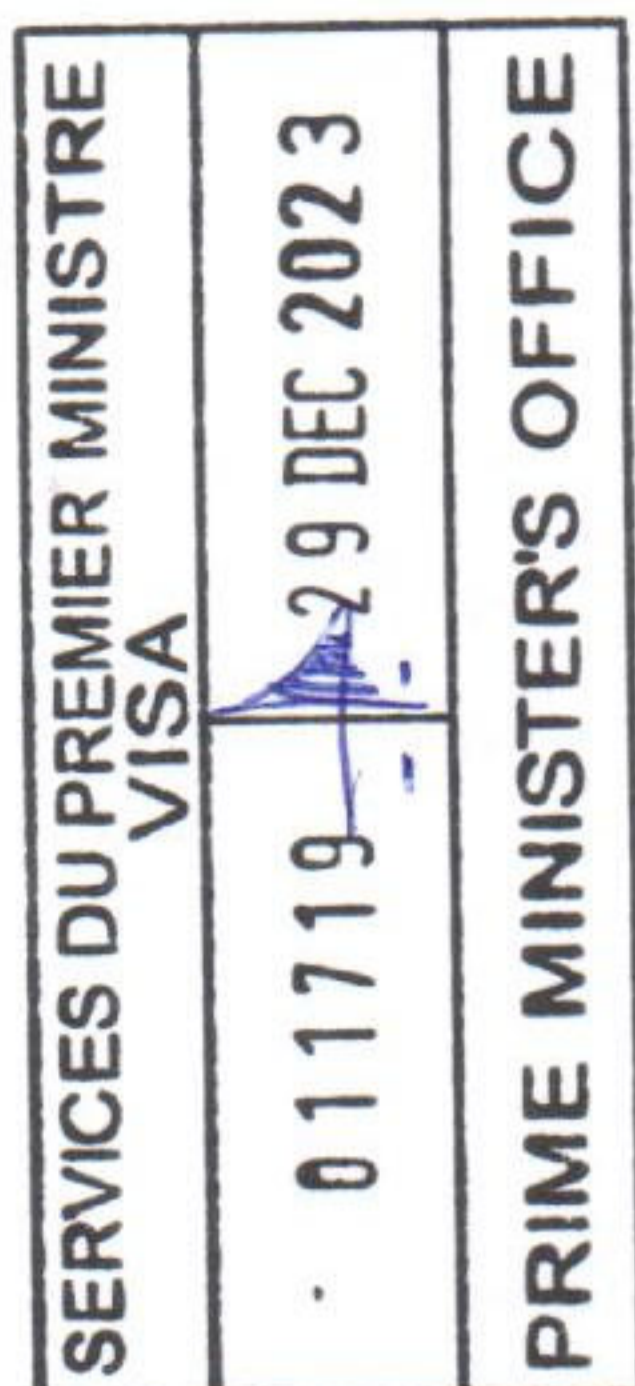


# CONTENTS

I.	THE MAJOR AXES OF THE 2024 BUDGETARY POLICY -----	4
A.	MEASURES TO STREAMLINE THE MOBILISATION OF TAX, CUSTOMS AND NON-TAX REVENUES,-----	4
B.	MEASURES TO AMELEORATE THE QUALITY OF PUBLIC EXPENDITURE -----	17
C.	OTHER MEASURES -----	48
II.	REPORTING AND MONITORING OF THE EXECUTION OF THE BUDGET -	66
A.	DRAWING UP OF ACCOUNTS -----	66
B.	PRODUCTION OF CONDENSED (SUMMARY) STATEMENTS -----	71
C.	CONTROL AND MONITORING/EVALUATION -----	77
	FINAL PROVISIONS -----	84







## 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 2024 fiscal year comes up within a context characterised, at the international level, by the enduring risk of deterioration of the economic outlook due in particular, to the Russo-Ukrainian crisis, the resurgence of tensions in the Middle-East, oil price shocks, as well as fluctuations in the prices of energy and widely consumed foodstuffs; all of which tend to accentuate pressures on public finances.

At the national level, in addition to the repercussions of the Russo-Ukrainian crisis to which have been added the effects of the resurgence of tensions in the Middle East, thereby impacting the prices of certain basic consumer goods, the government of Cameroon has, in recent years, been grappling with a series of challenges, notably: the continuation of the effective implementation of the 2030 National Development Strategy (SND30); the promotion of the import-substitution policy, especially through a significant expansion of local production and the industrial transformation of the economy; the finalization and commissioning of the remaining major first generation projects and the continued preparation and maturation of second generation ones; the strengthening of social cohesion and the decentralization processes; the optimization of the efforts to reconstruct the various regions affected by security crises, especially those of the North-West, the South-West and the Far North, as well as the maintenance of the security and health systems monitoring; and the completion of the implementation of the Economic and Financial Program concluded with the International Monetary Fund (IMF) in 2021, as well as the negotiation of an additional credit facility to cover the period 2024-2025.

In this context, the 2024 finance law aims to reduce the budget deficit to 0.4% in 2024 as compared to 0.8% in 2023, all in a bid to guarantee compliance with the quantitative targets set in the Economic and Financial Program. In this perspective, the objective remains to control the debt rate at 50% of the gross domestic product (GDP) for the period 2024-2026, below the threshold of 70% of GDP set by Economic Community of Central African States (CEMAC).

Thus, the State budget for the 2024 fiscal year will be implemented in a context of uncertainties arising from some major budgetary risks, in particular: projected

inflationary pressures on the prices of raw materials; risks related to the level of fuel price subsidies; risks linked to public debt and the continual depreciation of the euro against the dollar; internal and external factors linked to Regional and Local Authorities and Public Establishments/Enterprises; liabilities arising from Public-Private Partnership portfolios; the mobilization of support budgets and the management of the floating debt.

Within such an environment that calls for a better streamlining of the strategic and budgetary choices of vote holders, the objective of the overall budgetary policy in 2024, will be to ensure its compatibility with the objectives set forth within the framework of the implementation of the National Development Strategy 2020-2030 (SND30), through the adequate financing of the expenditure program resulting therefrom, while guaranteeing medium and long-term fiscal sustainability.

In this light, the tax policy should be able to boost the level of mobilization of domestic non-oil revenues in order to increase the budgetary space necessary to finance public expenditure.

Regarding the spending policy, government will continue to implement reforms aimed at rationalizing public spending, through better prioritization and the promotion of their socio-economic effectiveness and efficiency, to guarantee the achievement of the objectives of the SND30. In this regard, consistency between the pace of expenditure and the collection of revenue shall have to be ensured through planning and anticipation of expenditure. Respecting allocated budgets, restricting unforeseen expenditures and limiting recourse to exceptional procedures in the budget execution procedure necessary for the maintenance of budgetary discipline.

These requirements are included in this circular, the content of which is essentially focused on measures to contribute to the effective and efficient implementation of the budgetary policy as defined by the executive and approved by the Parliament.

It is therefore the responsibility of all the heads of public administrations, the managers of public establishments and enterprises, the executive heads of RLAs, the coordinators of projects, programs and other assimilated structures, the heads of control bodies, to mobilize all the staff under their authority around the issues, challenges and objectives that have to do with the efficient and harmonious execution of public budgets for the 2024 fiscal year





## GENERAL PROVISIONS

1. The budgets of the State and other public entities shall be enforceable as of January 1, 2024.
2. The quarterly reports on the execution of the 2024 budget shall be 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 shall refrain from affixing their visas on draft contracts and jobbing orders that bear on the budget after October 15, 2024; except for multi-year contracts and supply contracts, 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 2024 fiscal year shall be determined by the Minister in charge of Finance. However, these deadlines may not go beyond November 30, 2024 for the closure of commitment operations and December 31, 2024 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 2024 fiscal year shall be taken into charge and may be paid by the Public Accountant during the complementary period that runs from January 1 to December 31, 2025.
6. The various actors involved in the execution of public budgets are strictly prohibited from requiring from users and other co-contractors of the Administration, any budgetary or accounting document not provided for by the laws and regulations in force.
7. The Unique Identifier Number (NIU) is the mandatory reference for identifying service providers and successful bidders in any order placed on the budget of the State or any other public entity as well as any legal or natural persons benefiting from State financial assistance. To this end, it shall be used systematically in the context of all operations carried out on the computerized public expenditure processing applications.
8. In a bid to determine the 2023 fiscal year expenditures that shall have to be carried forward to the 2024 budget, carry-forward conferences shall be jointly organised by Ministries in charge of finance (MINFI) and investments (MINEPAT) by February 28, 2024 at the latest. Prior to these conferences, the different administrations shall have to gather all the expenditure files due for carry-forward at both the central and deconcentrated levels. Regarding resources transferred to Regional and local Authorities, the latter shall have to forward the corresponding expenditure files to the deconcentrated services of the ministry that transferred the resources, for onward transmission, to the central administration, no later than February 15, 2024.
9. At the end of the carry-forward conferences, a report that contains the list of eligible expenditures to be carried-forward, shall jointly drawn up by the Ministries in charge of Finance (MINFI) and the Economy, Planning and Regional Development (MINEPAT).

This report shall form the basis of a decree signed by the Prime Minister, Head of Government, no later than 31 March 2024, 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 various administrations concerned by the carry-forward exercise. This decree shall modify the payment appropriations of administrations by increasing the budgetary allocations of programmes without eroding in any way, the authorised budgetary balance of the year.

10. Within the framework 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.

11. The report on the execution of the 2023 budget shall be published, no later than the end of April 2024, at the behest of the Minister in charge of finance.

## I. THE MAJOR AXES OF THE 2024 BUDGETARY POLICY

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

#### 1) Tax measures

12. The new tax measures proposed within the framework of the finance law for the 2024 financial year are in line with the objectives of budgetary consolidation and modernization of public finances, prescribed by the Head of State. These take into account the need to find the additional resources essential to financing the National Development Strategy, while prioritizing the post-crisis economic recovery initiated in recent years.

13. The tax innovations of the 2024 finance law shall comprise of measures aimed at (a) broadening the base, (b) securing revenues, (c) promoting tax civic-mindedness, (d) fighting against fraud and international tax evasion, (e) improving the business climate, and (f) promoting import substitution.

#### a. Measures to broaden the tax base

14. In order to further reinforce the taxation of products with negative externalities, the tax base for the *ad valorem* excise duty on beverages has been readjusted, through:

- the removal of the 10% reduction for beers with an alcohol content of 5.5 or less;
- the reduction from 25% to 10% of the said reduction for soft drinks.

15. The value added tax (VAT) exemption on certain luxury consumer goods has been removed, in order to rationalize the tax expenditure. This measure shall concern:

- so-called “parboiled rice” with tariff subheading 1006.30.90.200;
- fragrant rice of tariff subheading 1006.30.90.300;



- luxury fish (salmon, ornamental fish, cod, etc.).

16. A BNC tax (tax on Non-Commercial Profits) has been the institution at a rate of 5% on income generated on digital platforms by individuals who carry out transactions for the sale of goods, provision of a service or exchange and sharing of a good (collaborative economy).

17. The return on stamp duty has been optimized, through:

- the extension of “stamp duty on transport contracts” to air transport contracts. This stamp duty, the rate of which is set at FCFA 10,000 per air waybill, shall be collected by an express messaging company;
- the extension of the scope of application of the *specific stamp duty* on all applications for approval and authorization of all kinds, submitted to public administrations.

18. In a bid to ensure the development of the IT systems of the Tax Administration, a fee of FCFA (thousand) 1000 shall be charged when issuing documents generated from the said systems, in particular, the tax compliance certificate and the registration certificate.

19. The Tax on the Income of Physical Persons (IRPP) in the salaries and wages category has been rationalized, through:

- the full taxation of any benefit in kind that is paid in cash;
- the expansion of the list of benefits in kind that are eligible for taxation in accordance with the following methods, for the determination of the IRPP tax base in the category “salaries, wages”:
  - telephone: 5%;
  - fuel: 10%;
  - security (*gardiennage*): 5%;
  - internet: 5%.
- the capping at 4,800,000 FCFA/year (400,000/month) of the flat-rate deduction set at 30% of the gross annual salary. Only salaries above 1,333,000 F.CFA per month shall be concerned by this limitation.

20. The conditions for the deductibility of operating expenses have been strengthened, through:

- the reduction from FCFA 500 thousand to FCFA 100 thousand of the threshold for deductible cash payments for the determination of Corporate Tax (IS);
- the consecration of the non-deductibility of charges:
  - ✓ exposed for the benefit of suppliers not belonging to the Directorate General of Taxation’s file of active taxpayers;
  - ✓ justified by invoices issued alongside the DGT’s electronic invoicing tracking system.

21. The taxation of corporate restructuring operations has been optimized, through:





- the clarification of the tax base to the IRCM following indirect transfers. The capital gain shall be determined by the difference between the acquisition price and the purchase price, rather than by the sale price of the securities. In no case should the transfer price be lower than the value of the securities transferred.
- the extension of payment solidarity to any transaction involving the transfer of business assets regardless of their place of transfer, and not exclusively to transfers of rights relating to natural resources.

22. The obligation to withhold the Special Income Tax (TSR) has been extended to remunerations paid by individuals to foreign partners (non-professional taxpayers).

23. The scope of the Tax on the Income of Physical Persons (IRPP) now applies to all global income of people whose tax domicile is Cameroon.

24. The rates for water collection fees have been readjusted through the removal of the 75% reduction.

25. The Capital Income Tax (IRCM) applies to income derived from digital assets.

#### **b. Revenue securement measures**

26. The methods for electronic monitoring of company invoicing and production have been clarified. In addition to administrative sanctions, failure to comply with this obligation shall result to the application of criminal sanctions provided for in article L 107 of the General Tax Code.

27. Companies have the obligation to issue, through the tax administration's IT system, certificates of VAT withholding at source, income tax prepayments, taxes on purchases withheld at source, tax on income from movable capital and tax on rent withheld at source.

28. Insurance companies shall be required to issue a certificate of payment of automobile stamp duty generated through the tax administration's IT systems, when collecting said duty.

29. Non-profit organizations (NPOs) are included in the list of entities authorized to withhold income tax on property income and on sums paid to third parties.

30. The reduced rate of 5% applicable to capital gains on real estate transfers only applies to real estate transactions carried out through electronic means of bank payment

31. The conditions for deductibility of VAT have been strengthened, through the exclusion of the right to deduct:

- invoices issued:
  - outside the tax administration's electronic invoicing tracking system;
  - by suppliers not registered on the active taxpayer file at the time of invoicing.



- VAT withholdings justified by certificates issued outside the tax administration's IT systems.

32. The Minister in charge of Finance has the possibility of authorizing certain entities to collect the *ad valorem* tax on mineral substances and the corporate tax for companies engaged in semi-mechanized artisanal mining.

**c. Measures to promote tax civic-mindedness**

33. The reports of the auditors and the inventories listed at the court registries must automatically be transmitted to the Tax Administration, under penalty of a fixed fine of up to one hundred (100) million FCFA in the event of failure.

34. The Attestation of Non-indebtedness (ANR) has been replaced by an Attestation of Tax Compliance (ACF) and the scope of this document has been reinforced, through:

- its exclusive delivery by computerized means;
- the requirement for its prior production for:
  - ✓ import or export operations and obtaining public subsidies;
  - ✓ requests for exit visas from embassies and consulates;
  - ✓ the payment of invoices by the State, Regional and Local Authorities, public establishments and companies, public capital companies and private companies, which appear on a list established by the MINFI;
  - ✓ the issuance of coverage and exemption certificates.

35. Losses in terms of damage and breakage resulting from fault (manifest negligence or imprudence) attributable to the taxpayer by the competent authorities or bodies are no longer allowed as deductions from taxable income for corporate tax.

36. Taxpayers must provide the Tax Administration during the registration procedure, in addition to the location plan and the electronic address, subscription references to the concessionary companies of public water distribution services or electricity, if necessary.

37. The deadline for reminding taxpayers in the event of failure to declare have been increased from 15 to 8 clear days.

38. Taxpayers shall be required to declare to the Tax Administration, the list of sales by customer with mention of the NIU and the amount of sales for the fiscal year.

39. Failure to comply with the obligation to declare amounts paid to third parties provided for in Article 101 (b) of the General Tax Code (GTC) shall give rise to the application of a global fixed fine of 5% of the undeclared amount.

40. The pre-filled declaration to correct taxpayer declarations can be used by the tax administration, not only in case of absence of declaration, but also in case of insufficient declaration, based on the information collected.

41. The deadlines for filing DFS (tax statistics declaration) have been shifted:



- from March 15 to April 15 for taxpayers reporting to Tax Centers for Medium Enterprises, Specialized Tax Centers for Liberal Professions and Real Estate and Specialized Tax Centres for Public Establishments, RLAs and public organs;
- from March 15 to May 15 for taxpayers reporting to Divisional Tax Centers.

42. A tax regime for non-professional taxpayers (people benefiting from income from salaries, wages, pensions, life annuities, and/or income from movable capital and land income, and, in general, from any income liabilities), has been established to ensure the monitoring of this segment of the tax population.

43. The obligation to attach the taxpayer's charter to the verification notice has been removed, mention is now made of consulting the said document from the DGT website.

44. Taxpayers in the forestry sector who do not respect their tax obligations can no longer apply for the deliverance of secure consignment notes for the transport of wood.

45. The upward revision from 15% to 25% of the threshold for the evolution of spontaneous payments giving entitlement to exemption from tax audits.

#### **d. Measures to fight against international tax fraud and evasion**

46. A voluntary disclosure system has been put in place, as a prelude to the entry into force of the automatic exchange of information from January 1, 2025.

47. The system to fight against transfer pricing has been consolidated through:

- the precision of the notion of "tax haven" with regard to the criterion of transparency: from now on, the administration must refer to the list drawn up by the international bodies responsible for promoting transparency and the exchange of information for tax purposes, and not that determined by international financial organizations;
- the strengthening of the sanction regime (from FCFA 5 million to FCFA 50 million) for failure to file or incomplete or inaccurate filing within the allotted time frame of the annual transfer pricing declaration;
- the extension of the documentary obligation to companies holding at the end of the fiscal year, directly or indirectly, more than 25% of the share capital or voting rights of a company established in Cameroon or outside Cameroon.

48. In line with Cameroon's commitments to international partners, the "country by country" reporting standard has been integrated into domestic legislation. This declaration provides the tax administration with all the information on the accounting, economic and tax results of multinational companies in each jurisdiction in which they operate.

#### **e. Measures to improve the business tax environment**

49. A special tax transaction procedure relating to debts issued before December 31, 2022 has been established.



**50.** The rate of registration fees for transfers of business assets has been revised downwards from 15% to 10%.

**51.** The Minister in charge of Finance and the Director General of Taxation are authorized to grant free remissions of penalties even in the absence of financial difficulties, each according to his or her threshold of competence, namely:

- for the Director General of Taxation, within the limit of 250,000,000 F.CFA for principal taxes and 250,000,000 F.CFA for penalties and increases;
- for the Minister in charge of Finance, for principal taxes and duties whose amounts exceed 250,000,000 F.CFA as well as for penalties and surcharges whose amounts exceed 250,000,000 F.CFA

**52.** The possibility, within the framework of certain tax audit procedures (general accounting audits in particular) of issuing partial Recovery Notices (AMR) to taxpayers who make partial payments.

**53.** Registration at the rate of 1% of acts of transfer of buildings for the benefit of associations recognized as being of public utility and faith-based organizations.

**54.** The period of validity of the suspension of payment has been clarified by specifying the end date of the suspension, which is set at eight (08) days after notification of the decision of the petitioned authority or, in the event of silence, upon expiry of the time limit given to the latter to make a decision.

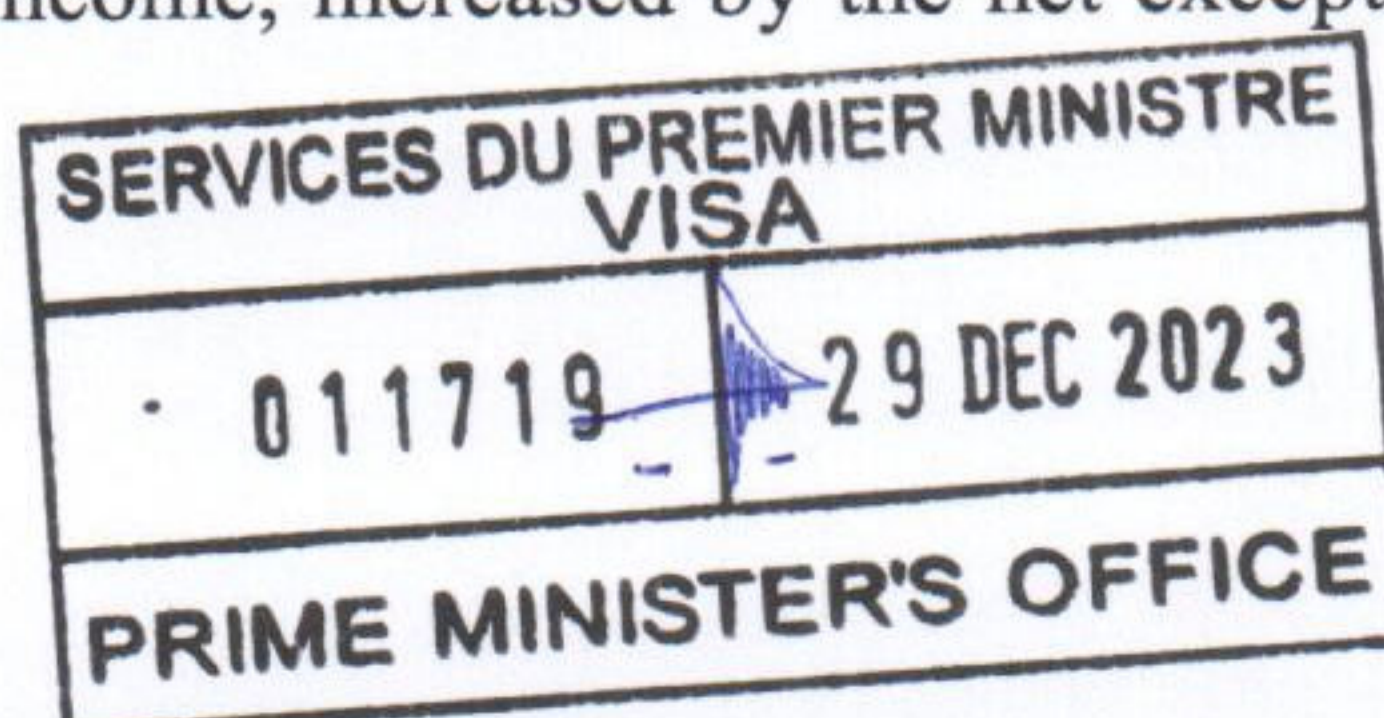
**55.** The use of the settlement procedure may apply to contentious requests declared inadmissible as to form, but likely to give rise to review as to substance.

**56.** Payment of registration fees on long leases may be split.

**57.** The tax base for real estate transfer duties concerning inheritance, sharing, exits from joint ownership and donations between living persons in a direct line and between spouses has been reduced, through a 50% reduction applied to the administrative mercurial value that serves as the basis for the collection of said rights. This relief shall be accompanied by an amnesty granted to real estate transfers submitted for formality between January 1 and December 31, 2024, as well as for transfers declared before January 1, 2024.

This relief is accompanied by an amnesty granted to real estate transfers submitted for formality between January 1 and December 31, 2024, as well as for transfers declared before January 1, 2024.

**58.** The tax base for exceptional income whose amount is greater than the income threshold subject to the marginal rate of IRPP has been readjusted. This shall henceforth be calculated on the overall net income, increased by the net exceptional income after a 25% reduction.



## f. Measures to promote import substitution

59. In order to take into account the specific situation of agricultural businesses, the rates of state royalties have been readjusted from 50 F.CFA to FCFA 4 per m<sup>2</sup> for urban land and from 25 F.CFA to 2 F.CFA per m<sup>2</sup> for rural land.

60. Excise duties on locally produced hair, wigs, wool, beards, eyebrows, eyelashes, locks and other textile materials for the manufacture of wigs or similar hair articles have been abolished.

61. The following imported products which have local substitutes shall be subject to excise duties:

- imported refined vegetable oils;
- imported food for dogs and cats;
- imported charcoal.



### 2) Customs duty measures

62. In the continuum of previous finance laws, the new customs measures enshrined in the finance law of the 2024 fiscal year have three main objectives: the implementation of the import-substitution policy in connection with the expansion of the tax (customs duty) base, the improvement of the social climate and the business environment and, the fight against customs fraud and illicit trafficking.

#### a. Promotion of the import-substitution policy in connection with the expansion of the tax (customs duty) base

63. The finance law for the 2024 fiscal year uses two main levers for the continued implementation of the import-substitution policy, namely the dismantling of duties on capital goods necessary for the development of certain priority sectors on the one hand, and the increase in duties on some imported goods for which Cameroon has the production potential, on the other hand. As such and with regard to the aspect of increasing tax revenues, the said Finance Law first subjects the following imported products to *ad valorem* excise duty as follows:

As such and with regard to the aspect of raising duties, the said Finance Law first subjects the following imported products to *ad valorem* excise duty as follows:

- At the rate of 25%: plastic furniture of tariff subheading 9403.70 00 000, wooden furniture used in kitchens of tariff subheading 9403.40 00 000, metal furniture used in offices of tariff subheading 9403.10 00 000, wooden coffins and other wooden articles of tariff subheadings 4421.20 00 000 and 4421.99 00 900, charcoal of tariff heading 4402 and extracts, essences and concentrates of coffee, tea or mate of tariff subheadings 2101.11 00 000 to 2101.30 00 000;
- at the rate of 12.5%: refined vegetable oils of tariff subheadings 1507.90 00 000, 1509.20 00 000, 1508.90 00 000, 1509. 90 00 000, 1510.90 00 000, 1511.90 00 000 , 1512.19 00 000, 1512.29 00 000, 1513.19 00 000, 1513.29 00 000, 1514.19

00 000, 1514.99 00 000, 1515.19 00 000, 1515.29 00 000, 1515.30 00 000, 1515.60 00 000, 1515.90 00 000; cocoa beans including those intended for use as raw materials of tariff heading 1801, pasta of subheadings 1902.11 00 000 to 1902.30 00 000, food for dogs and cats of subheading 2309.10 00 000 and industrially processed meats of tariff headings 1601 and 1602, excluding foie gras of tariff subheading 1602.20 10,000 which remains subject to excise duty at the rate of 25%;;

- at the rate of 5%: cereal products (corn flakes for example) and food preparations obtained from cereal flakes of tariff subheadings 1904.10 00 000 and 1904.20 00 000.

**64.** However, the goods referred to above, as well as all products subject to the *ad valorem* excise duty on imports may be exempt from the said tax 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 fiscal year. As such, the applicant shall produce an exemption certificate issued by the Directorate General of Taxation;
- when they are covered by a certificate of shortage 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 other sanctions provided for by the regulations in force.

**65.** The 2024 finance law has increased the duties on the so-called “parboiled rice” and fragrant rice, which are classified respectively under tariff subheadings 1006.30 90 200 and 1006.30 90 300, now subject to the normal rate of 20% of the import customs duty provided for in the CEMAC Customs Tariff. Nevertheless, widely consumed rice remains subject to import customs duty at a rate of 5%.

**66.** The rate of the export duty on logs increases from 60% to 75% of the FOB value of the species, with a view to encouraging local “extensive processing” of wood. However, this rate remains set at 60% for logs exported to duty-free points.

**67.** Concerning the second pillar relating to the dismantling of duties on capital goods intended for the development of priority sectors, the finance law for the 2024 fiscal year provides for an exemption from customs duties and taxes on the importation of the following goods, for a period of 24 months.

- equipment and materials intended for the production of drinking water and renewable energies, the list of which is established by an act of the Minister in charge of finance;



- medical equipment and devices, including their accessories;
- equipment and materials intended for fishing, breeding and the development of fish farming.

68. The lists of goods referred to above are established by an act of the Minister in charge of finance after consultation with the competent Ministries and stakeholders of the concerned sectors. In any case, the said exemptions shall not be granted when it is proven that the goods in question are manufactured locally.

69. Furthermore, the re-export of goods having benefited from customs duty and tax exoneration shall remain subject to prior payment of duties and taxes not discharged at the moment of the entry of the said goods into the national territory.

70. The finance law for the 2024 fiscal year also provides a 50% reduction on the taxable value of parts and spare parts intended for the assembly of vehicles, imported by industrial companies in the automobile sector for a period of ten (10) years, in order to support and promote this sector.

**b. Measures aimed at improving the business environment and social climate**

71. With a view to improving the attractiveness of Cameroon and sanitize the business environment, the finance law for the 2024 fiscal year provides clarifications on limitation periods in customs matters. As such, it sets at three (03) years the limitation period for operations under common law and at thirty (30) years that relating to submission operations of direct removal and customs duty bail (of goods), as well as for all customs operations linked to foreign trade when the Customs Administration has not been put in a position to know the existence of its debt for customs duties and taxes at the time of importation.

72. In addition, the finance law for the 2024 fiscal year provides that the currency conversion rate applicable in detailed declarations for release for consumption following direct collection is the same as that used in submissions for direct collection to regularize.

**c. Measures to fight against customs fraud and illicit trade**

73. Within the framework of the fight against smuggling, counterfeiting and other illicit trafficking, travellers shall be required to declare funds exceeding five million (5 000 000) F.CFA, currencies and CFA francs combined, to the customs services. , when crossing the border, in accordance with the provisions of article 78 of Regulation No. 02/18/CEMAC/UMAC/CM of December 21, 2018 regulating foreign exchange in CEMAC. They shall also required to produce proof of the lawful origin of the said funds, failure of which the funds shall be seized and paid to the Central Bank, (BEAC) after the deduction of the fines imposed thereafter.

74. The obligation to declare sums above five million (5,000,000) FCFA referred to above, which applies to any traveller crossing the borders of Cameroon, shall not be subject to any tax levy. It shall simply aim at ensuring the traceability of international movements of funds and promoting the banking of the economy.



75. Proof of the lawful origin of declared funds, for its part, shall be provided by any means that justifies the productive capacities or the travel purpose of the traveller, in particular, the pay slip, the employment contract, the monthly declarations of taxes, duties, etc.

76. Furthermore, in order to better endow the Customs Administration with the information necessary to take goods into charge, maritime and airline companies, land carriers, consignees and commanders of ships, shall be obliged to indicate on the transport documents which they submit to customs offices, the commercial names and the tariff type of the goods which they transport, as well as the chassis numbers and the years of first putting into circulation of vehicles.

77. Finally, the said finance law authorizes the Customs Administration to organize joint controls with other public entities when these require specific skills, in order to optimize their efficiency on the one hand, and limit the overlapping of controls on the other hand.

### 3) Measures relating to non-tax revenues

#### a. The mastery and broadening of the non-tax revenue base

78. In a bid to better master the non-tax revenue base as well as improve its collection, the Ministry in charge of finance shall have to support sectoral administrations in the establishment of effective collection systems, thereby making it possible to streamline the recovery of revenues newly provided for by the finance law.

79. The identification of potential non-tax revenue niches and the revitalization of their monitoring have as major challenge, the amelioration of their visibility with a view to harnessing them to better effectively contribute to the coverage of State expenses. To this end, the Ministry in charge of finance, in collaboration with the concerned administrations, shall draw up each year, a chart of all the identified non-tax revenue niches within the administrations, ensure their maturation and formalization, following the arbitration of the Prime Minister, Head of Government, for inclusion in subsequent finance laws.

80. In view of the scope and the seriousness of the breach of the various regulations in force, texts relating to non-tax revenues shall be revised and proportional fines introduced in order to ensure proper regulation of the national economic activity as well as increase the non-tax revenue base. .

81. Within the framework of the broadening of the non-tax revenue base, surpluses resulting from the capping of the budgets of some public establishments shall, depending on their nature, be reclassified and converted into exceptional revenues and then paid into the general budget. To this end, the Ministry in charge of finance (the Directorate General of the Budget and the Directorate General of the Treasury, Financial and Monetary Cooperation) will be responsible for carrying out all due diligence related thereto (control and analysis of accounting, financial and budgetary documents) .

82. The reclassification into exceptional revenue provided for above, does not apply to levies collected by the tax administration.





**b. The securement and optimization of the collection of non-tax revenues**

83. Within the framework of the budget regulation process, non-tax revenue collection objectives, especially those of service revenues, shall be set at the start of each fiscal year in relevant administrations. To this end, the Ministry in charge of finance (Directorate General of the Budget) will support the administrations in charge of the said revenues in the development of forecasting tools related thereto.

84. Service revenues shall comprise State revenues, and their collection shall therefore comply with the relevant procedures, in particular those described in the General Rules of Public Accounting.

85. In a bid to improving non-tax revenue accounting, the Ministry in charge of finance (the Directorate General of the Budget, the Directorate General of Treasury, Financial and Monetary Cooperation, the Directorate General of Taxation and the Directorate General of Customs) in concertation with sectoral administrations and other public entities, will draw up a chart of problems related to the exhaustive accounting of non-tax revenues and then, envisage appropriate solutions.

86. In order to optimize the collection of fines, penalties and income from confiscations and monetary rulings, the harmonization and updating of the legislative and regulatory framework will continue in 2024.

87. The securement of non-tax revenues remains a major challenge especially in regards to the optimization of the recovery of this type of revenue. To this end, the Ministry in charge of finance (Directorate General of the Budget), shall set up a dematerialized system for the monitoring of non-tax revenue emissions, in concertation with sectoral administrations and other public entities in charge of the management of this revenue.

88. Service revenues shall be collected exclusively through operational intermediate revenue collection services (*régies de recettes*) whose list shall be updated before publication by the Minister in charge of Finance and eventual notification to relevant delegated vote holders at the beginning of each fiscal year.

89. Intermediate revenue collection services shall be created by an act signed by the Minister in charge of finance. The same applies to the appointment of the manager.

90. In Public Establishments and RLAs, intermediate revenue collection services shall be created by vote holders with prior authorization from the deliberative body. Intermediate revenue collection agents shall be appointed by the vote holder on the recommendation of the public accountant.

91. Each intermediate revenue collection service shall be attached to a treasury accounting post in order to guarantee the traceability of operations and reduce the risk of loss of revenue. To this effect, the competent services of the Ministry in charge of finance shall carry out an inventory of the intermediate revenue collection services.



**92.** The issuance of non-tax revenue shall be subject to the principles of prior ascertainment, verification and authorization. However, for some revenues, the collection titles shall be prepared and submitted for regularization by the vote holder, following the information that the public accountant or his intermediary agent will communicate to him. The issuance and monitoring of non-tax revenue (service revenue) shall be carried out exclusively by way of the following budgetary documents:

- harmonized bulletin for issuing non-tax revenue;
- condensed (summary) sheets of weekly emissions of non-tax revenue;
- condensed (summary) of weekly collections of non-tax revenue.

**93.** All administrations and structures responsible for executing service revenues shall transmit to the Ministry in charge of Finance the list of officials responsible for issuing said revenues.

**94.** The collection and handling of non-tax revenues falls under the exclusive jurisdiction of the public accountant or an intermediate revenue controller regularly designated by the Minister in charge of finance or the vote holder, as the case may be. The latter shall act under the authority and control of the assigned public accountant.

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

**96.** As to what concerns allocated or to-be-repartitioned 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.

**97.** The detailed statistics of revenue emissions approved by the Finance Controller shall imperatively be transmitted by the latter to the General Directorate of the Budget.

**98.** Detailed monthly statistics of allocated or to-be-distributed revenues and of the collection of services revenues shall be forwarded, 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 a copy to the Regional Finance Controller

**99.** Data on service revenue shall be approved each quarter by all the administrations and structures in charge of this 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.

**100.** In a bid to ensure the securement of non-fiscal revenues and in particular, the follow-up of service revenues pending recovery (SRPR), concerned administrations shall transmit to the Ministry in charge of finance (Directorate General of the Budget) the situation of their SRPR, as well as the list of the debtors of these revenues.



**101.** In order to enable the various actors take better ownership of the principles and procedures relating to the execution of non-tax revenues, the Ministry in charge of finance shall have to support them in the collection processes of these revenues.

**102.** A mechanism for monitoring the collection of receipts and other financial dues shall be put in place by the Ministry in charge of finance in 2024, to optimize the collection of this type of revenue.

**103.** 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 non-tax revenues on the other hand.

**104.** 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 terminal payment service..

**105.** The following shall be authorized to use an electronic payment service:

- the treasury administration;
- the tax Administration;
- the Customs administration;
- the administration in charge of budget regulation;
- the administrations in charge of the State property, surveys and land tenure;
- Agencies and other similar administrative structures (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**

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

**107.** Service revenues from the provision of consular services at the level of diplomatic missions shall be those provided for in the 2024 finance law.

**108.** Revenue from generated in diplomatic missions and consular posts shall be collected exclusively by electronic means and through a platform approved by the Government.



#### **d. Management of state property and cadastral revenues**

**109.** The tax base and collection of cadastral and land revenue fall respectively, under the jurisdiction of the administration in charge of state property, surveys and land tenure, in accordance with the provisions of the finance law for the 2024 fiscal year. However, the specialized management units of the Directorate General of Taxation exercise jurisdiction concerning the tax base and the collection of revenues for companies listed in their card index.

**110.** 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.

**111.** The declaration of cadastral and land revenue is carried out exclusively by electronic means, accompanied by the corresponding means of payment.

**112.** 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 expenditures relating to the compensation of personnel**

**113.** The sustainability ratio of the State payroll compensation shall have respect the threshold of 35% of tax revenues, in accordance with the CEMAC standard, taking into account the constraints related to the mobilization of budgetary revenues. In any case, the threshold of annual budgetary appropriations reserved for planned recruitments in 2024 shall not have to exceed the overall amount of 9.9 billion FCFA, to help guarantee the sustainability of the State payroll.

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

**114.** Recruitment in public establishments and other subsidized bodies, during the 2024 fiscal year, shall take into account budgetary constraints and comply with the sustainability requirements, which aim to guarantee a similar threshold of salary expenditures of the amount of the subsidy granted to a public establishment by the State.

**115.** With regard to regional and local authorities (RLAs), personnel expenditure shall 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 in councils and city councils;
- 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**

116. In order to avoid double remuneration, the host institutions and structures in *secondment* operations shall require public officials on *secondment* or placed at their disposal, a zero-remuneration pay slip and a certificate of cessation of payment of salary issued by the Ministry in charge of finance or the ministry of origin, as the case may be, before the salary of such an agent can be taken into charge in the budget of the host institution.

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

117. In order to guarantee the retirement pension rights of public officials placed on *secondment* or at the disposal of other public entities, the host institutions or structures shall be 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.

118. For the 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 shall be done using ANGIFODE application for structures in possession of this application. However, for entities that do not have said application, traceability shall be ensured through payment receipts issued by the Public Treasury.

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

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

120. The structures in charge of processing salaries and pensions in each administration shall, 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.

121. The payment authorization is an administrative document that serves as the proof of origin of arrears, on which basis banks, credit institutions and treasury post shall 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 State personnel**

122. In conformity to the provisions 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 shall be required to sanitize their payroll card index. To this end, the



ministerial committees for the sanitation of the payroll card index shall produce their report on a quarterly basis, on the control of the workforce and the sanitation of the payroll card index. These reports shall be used by the competent structure of payroll chains to implement the outcomes of the sanitization process through the suspension of salaries and other pay accessories unduly received and, where applicable, the issuance of undue payment recovery orders (*ordre de recette*) in collaboration with the Public Treasury.

**123.** Deductions made through the issuance of undue payment recovery orders as well as their cessation or cancellation notified by vote holders, shall remain classified under cash transactions/operations. As such, the reimbursement of sums unduly withheld shall be paid for by the Treasury followed by a budgetary coverage to be effected by the services of the DGB.

**b. Sustaining the gains resulting from the COPPE 2018 operation**

**124.** In 2024, with a view to safeguarding the budgetary gains made at the end of the State Personnel Physical Counting operation (COPPE), disciplinary measures of revocation or dismissal (where appropriate) of public officials who remain suspended after the four years shall have to be taken.

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

**125.** The administration in charge of State property shall draw up the list of civil servants housed by the State on quarterly basis and forward it to the Ministry in charge of finance, for consideration during the processing and payment of housing allowances to civil servants.

**3) Management of the salary debt**

**a. Absorption of the salary debt**



**126.** Within the framework of the implementation of the salary expenditure commitment plan, the monthly credit quotas allocated to administrations shall, as a matter of priority, be used for the payment of the salary liabilities arising from the taking into charge of the wages of new staff.

**127.** Administrations shall be required to process the payment of salary liabilities via the *Statement of Amounts Due* processing application (ESD-SOFT), in the event where ANTILOPE is unable to ensure the automatic treatment of these liabilities.

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

**128.** The implementation of the financial measures prescribed by the Head of State in response to the demands of primary and secondary school teachers will continue in 2024, according to the programming established to this effect. These measures shall aim at extinguishing the salary debt arising from the updating of the careers of these teachers.

### **c. Non-salary recurrent expenditures**

#### **i. The streamlining of the granting of financial advantages**

- **The granting of allowances, bonuses and other advantages**

**129.** It is forbidden to cumulate benefits, pay above regulatory amounts or undue advantages to personnel.

**130.** Budget appropriations for the payment of remittances, bonuses and various allowances to personnel of decentralized services will be systematically done through the delegation of appropriations.

**131.** The granting of bonuses and other financial advantages must necessarily be based on a regulatory text. However, and on a transitional basis, the Minister in charge of finance may authorize the payment of bonuses and financial benefits budgeted in the finance law. To this end, an application for approval shall be accompanied by a draft decision granting these benefits. This shall 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.

**132.** Specific allowances, specific bonuses and bonuses for special work shall be incurred quarterly or half-yearly, as the case may be, within the limits of the credits available, upon the presentation of a statement of the names of the beneficiaries and proof of the so-called specific or special work done.

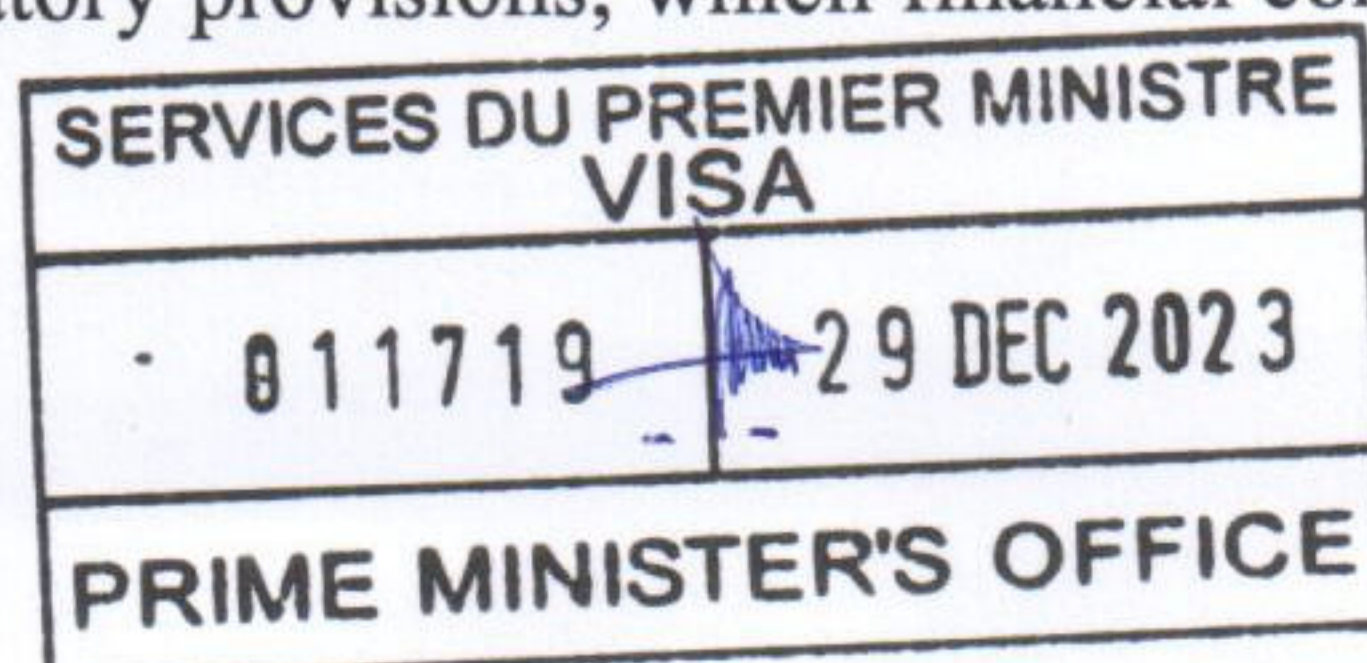
**133.** For allowances, bonuses and gratuities paid in Regional and Local Authorities and Public Establishments, and enacted by the deliberative bodies, the decision of the chief executive or the management body which allocate them, specifies their amounts, the potential beneficiaries in conformity to their statuses, ranks or grades of the beneficiaries.

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

**134.** Allowances related to the work of ministerial and inter-ministerial committees and working groups shall be 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 and public establishments.

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

**135.** Expenditures on scholarships and internships constitute a non-negligible share of personnel expenditure. Their mastery shall 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 shall ensure their respect.



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

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

**137.** The total duration of temporary travel for a public official, excluding tours, shall not exceed one hundred (100) days during a budgetary year, failure for which the file shall be rejected, 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.

**138.** Staff from administrations in charge of control, inspection and audit within the framework of the missions that they shall be commissioned to carry out, will benefit from an exceptional regime.

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

**140.** Failure to execute a mission (duly ascertained by the commissioning authority), subsequent to the payment of the advance segment of the mission allowances, shall expose concerned civil servants or public agents to sanctions as provided for this purpose, at the behest of the authority that commissioned the mission in question. An undue payment recovery order equivalent to the advance payment shall have to be issued against concerned civil servants or public agents, still at the behest of the authority that commissioned the mission.

**141.** It shall be 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 as well as any other staff that does not have a formal employment contract.

- **Overtime work**

**142.** Compensation for overtime work shall comply strictly 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**

**143.** Evacuations for health reasons to national public hospitals shall be preferred. However, in case of necessity, medical evacuation abroad may be considered, in accordance with the provisions of Decree N° 2000/692/PM of 13 September 2000. In this





regard, the budgetary visa on any evacuation decision shall be made concomitantly with the effective blockage of the corresponding appropriations.

144. Appropriations reserved for medical evacuations shall, as the case may be, be delegated directly to the diplomatic representations of Cameroon in the host countries. Consequently, the Head of accounting post at a diplomatic mission is prohibited from paying said fees directly to patients.

145. In the case of evacuations to local hospitals, the funds disbursed to this effect shall be transferred to the bank accounts of these structures for the payment of all expenses related to medical services rendered.

146. Since the budgetary appropriations intended to cover medical evacuation expenses shall be included in the common expenditure head under the management of the Minister in charge of finance, documents related to the taking into charge of these expenses issued by any other administration shall have no financial effect.

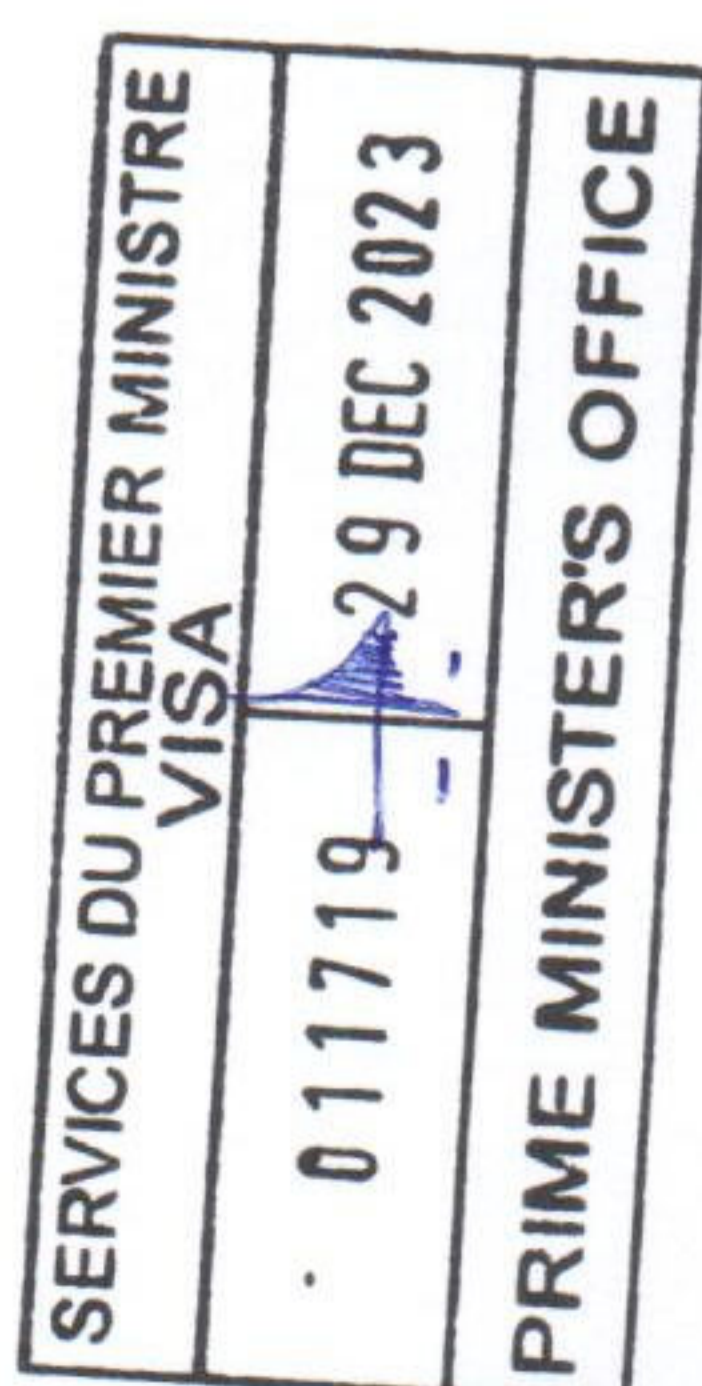
147. In addition, the services in charge of the budget visa shall strictly ensure the respect of regulations on the reimbursement of medical expenses, hospitalization and other healthcare expenditures of State employees.

148. The Minister in charge of Finance, in liaison with the diplomatic missions and consular posts, the host hospitals and the Ministry of Public Health, shall periodically update the records of evacuations for health reasons.

149. The Paymaster General of the Treasury shall ensure the monitoring of payments, on the basis of periodic reconciliations of the operations of paymasters attached to diplomatic missions or consular posts

#### • Funeral expenses

150. Given that the death of a civil servant gives rise to a final travel of the corpses, the funeral expenses related thereto, shall be paid in accordance with the provisions of Decree No. 2000/693/PM of 13 September 2000 to establish the travel regime for civil servants and the terms and conditions of the payment of the expenses related thereto. The calculation of these dues shall be done in conformity with the terms of the annexes of the above-mentioned decree. Hence, the next-of-kin of the deceased person (claimant) shall be entitled to:



- a payment worth the cost of transporting the remains including a casket and a means of transportation from the place of death to the place of burial;
- a payment worth 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 expenses generated from the packing out from where the State agent lived before passing out, on the basis of all necessary justification documentation. This includes the cost of arranging and packing luggage, as well as trucking, parking and storage for a maximum duration of four days.

**151.** The competent authorities shall put at the disposal of the family of the deceased State personnel entitled to funeral allowances, a coffin and the means of transport required by the regulations in force, upon presentation of justification documents.

**152.** 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 conditions provided for by the regulations in force.

## **ii. The assessment of expenditure**

**153.** This assessment of expenditure shall be 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 put in place by way of an order of the Minister in charge of prices. This price list is a tool for the control and mastery of public expenditure that fixes the maximum prices applied in commercial transactions with the State and other public entities. This price list should be understood as a list of prices adopted and accepted by the administration.

**154.** During the maturation phase of projects, failure of which their responsibility will be placed on the line, project owners and delegated project owners shall have to ensure that the prices which allow for the determination of forecasted amounts shall respect the official price list (*mercuriale*). In the absence of the provision of these references in the *mercuriale*, the concerned prices shall be fixed in accordance with the homologation procedure at the behest of the Minister in charge of prices.

**155.** With regard to the investment expenditure appropriations provided for in the various budgetary heads, finance controllers shall ensure that the amounts entered on the draft contracts submitted for their approval, do not exceed the ceilings of these appropriations. To this end, each finance controller shall keep subsidiary accounts for the monitoring of this category of expenditures.

**156.** For the purpose of proper application and control of prices of public orders, a distinction shall be made between prices and tariffs resulting from an invitation to tender, from a mutual agreement contract and from an administrative purchase order:

- 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 Contracts Code, shall be 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) of the public contracts code, the prices to be considered shall be those defined in the official price list of the State (*mercuriale*).

**157.** In the event wherein, the price of an item, equipment, good or service contained in a public acquisition, supply or service contract shall not be 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 for above, the price proposal of the contractor will be considered valid for that particular procurement agreement.

**158.** The documents to be furnished, failure of which the file shall 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.

**159.** 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 shall be required to refer themselves to the official price list when concluding purchase and/or acquisition agreements, failure of which they will be held liable, should goods and/or services be over-priced

**160.** 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 expenditure files. On the contrary, the verification of quantities and metrics shall a reserved domain of control engineers.

### **iii. Budget regulation measures**

#### **• Commitment Plans**

**161.** The consolidated commitment plan attached to the cash flow plan, and contained in the annexes of the finance law for the 2024 fiscal year, shall be drawn up on the basis of the information contained in the ministerial commitment plans that place into perspective, predicted evolutions of monthly commitments on one hand, and anticipated commitments on common budgetary heads, on the other hand.

**162.** The instructions for updating commitment plans, resulting from the need to render the said plans coherent to the cash flow plan, shall be communicated to administrations by the DGB, no later than the 20th of the last month of the quarter, with a view to keeping the said commitment plans up to date.

**163.** The sectoral commitment plans shall be updated quarterly, that is, in March, June and September 2024. Apart from cash flow requirements, this update shall particularly take into account the levels of the award and execution of public contracts as well as the carry forward of appropriations.



164. The commitment plans aligned with the cash flow plan will be subject to monthly monitoring and evaluation by the Treasury and Budget Regulation Committee.

- **Precautionary reserves and commitment quotas**

165. Administrations shall have to comply with the measures of budgetary discipline and rigour as well as with the appropriate budget regulation measures necessary for the proper execution of public budgets.

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

167. However, neither shall the PIB (public investment budget) appropriations be subject to the precautionary reserve, nor shall they be subject to commitment quotas. The same shall apply to the appropriations for support budgets, studies and the monitoring and follow-up PIB projects, as well as those for the payment of regulation fees/duties and the CARPA (**Conseil d'Appui à la Réalisation des Contrats de Partenariat**) expert fees.

168. In order to ensure a better distribution of appropriations over the budgetary year and an adequacy between the credits to be consumed and the cash flow, quotas shall be developed according to the overall commitment plan and notified quarterly to the heads of ministerial departments and managers of organizations, which are responsible for adapting them according to the objectives assigned to their respective structures. Each administration will prioritize its needs within the limits of the funds notified to it.

169. 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**

170. The cash flow plan, a tool for predicted management, shall be 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.

171. The State cash flow plan shall be produced and updated on a monthly basis by the DGTCFM. Its adjustment and validation shall be carried out within the Treasury and Budget Regulation Committee (CTRB).

172. The annual cash flow forecast plan, annexed to the draft finance law, shall be an instrument for adjusting the execution of the budget, showing monthly projections of resources and expenditures with regard to the prevailing economic situation. It shall permit the Government to implement actions that will help to reduce observed risks.

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



174. The State treasury plan shall have to take into consideration the financing plan in line with the public debt strategy.

- **Calendar for the prediction of the issue of government securities**

175. The calendar for prediction of the issue of public securities shall be produced out of the cash flow forecast plan and shall make the coverage of unforeseen cash requirements and those linked to the financing of the budget deficit possible. It shall be revised according to the anticipated evolution of receipts and disbursements. The forecast calendar for the issue of government securities shall be in line with the annual financing plan identified in the medium-term debt strategy.

- **Mastery of recurrent State expenses arising from the consumption of water, electricity and telephone.**

176. The new procedure for processing water, electricity and telephone bills shall contribute to the accountability of administrations in the management of their consumption, in order to better control expenses and make savings.

177. According to this new procedure, at the end of 2023, each administration shall have to determine the precise levels of its consumption and expenditures on of water, electricity and telephone. To this end, the following actions will need to be carried out:

- An inventory of State meters and delivery points for these goods/services;
- An 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 condensed table of the level of consumption registered per each delivery point for which such an administration is responsible.

178. 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.

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

180. Administrations shall be able to 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.



**181.** The order for the payment of the deposit to be paid by the State to cover expenses relating to water, electricity and telephone consumption shall be done in a single instalment with a view to limiting cash advances.

**iv. Acquisition of products and equipment of specific nature**

**182.** The acquisition of equipment such as telephones, laptops, and other IT gadgets, for personal use, shall be subject to prior authorization from the principal vote holder.

**183.** The acquisition of second-hand equipment by public administrations and subsidized organizations remains formally prohibited, unless exceptionally authorised by the Prime Minister, Head of Government.

**184.** Services relating to pharmaceutical products and biomedical equipment shall be subject to the issuance of an approval. This approval shall be obtained subsequent to a request addressed to the Minister responsible for public health.

**v. Organisation of conferences, colloquia and international seminars**

**185.** The organisation of international conferences, symposia and seminars shall be subject to the express authorization of the Presidency of the Republic.

**186.** 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 shall be placed at the disposal of the president of the concerned federation. The latter shall, 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**

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

**188.** They shall take the form of a written notification, forwarded to the beneficiary and are charged to the budgetary chapters dedicated to common State expenditures.

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

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

**190.** Finance control services shall have to reject expenditure files that do not fulfil the above-indicated condition.



## viii. Limitation of the use of exceptional public expenditure procedures

### • The case of *imprest* accounts

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

- minor material expenses (expenditures below 500 000 F.CFA);
- remunerations of staff regularly linked to the State, within the limits of the authorized ceilings;
- expenses related to the running of the houses 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;
- operating appropriations for primary schools (minimum package)
- costs related to inspection, assessment, control, litigation and State revenue recovery missions;
- expenses relating to the allowances earned within the framework of committee and commission sessions.

**192.** *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.

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

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

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

**196.** With regard to public establishments (PEs) and regional and local authorities (RLAs), the number of *imprest* accounts is capped at 15, for an amount not exceeding 100 million F.CFA each. This amount stands at 500 million F.CFA for operations financed through the “*maintenance*” and “*producer*” counters of the Road Fund and the Cocoa Coffee Sub-Sectors Development Fund, respectively. Expenditures made through *imprest* accounts shall be subject to the regulations in force regarding to public purchases.

**197.** Expenses incurred through *imprest* accounts shall be subject to the regulations in force that govern public procurement.



• **Case of the disbursement of funds**

**198.** The funds disbursement procedure is prohibited for expenditures, which are due for the normal procedure.

**199.** Within the framework of the implementation Annual Performance Plans (APP) of administrations, funds disbursement decisions to release funds signed by principal vote holders shall be executed by Program and Action officers responsible for the management of the concerned activities. As such, they shall ensure the execution of expenditures within the framework of these funds disbursement schemes as well as the production of accounts on the use of funds, to be submitted to the vote holder who designated them. Consequently, they shall be formally designated in the funds disbursement decision in the same way as the ad-hoc cashier.

**200.** All funds disbursement decisions to the benefit of an ad hoc cashier, shall obligatorily in one of their provisions, include a clearance clause.

**201.** Beneficiaries of funds disbursement decisions shall have to produce, no later than 30 days after the end of the operations, a statement of accounts on the use of funds accompanied by the original supporting documents. The said account shall have to be submitted to the manager of the funds (as designated in the decision) for onward transmission to the competent finance controller for clearance.

**202.** Within the framework of the execution of expenses linked to workshops and seminars through the funds disbursement procedure, the supporting documents to be produced must correspond to the nature of expenses executed.

**ix. Management of budget appropriations of common heads**

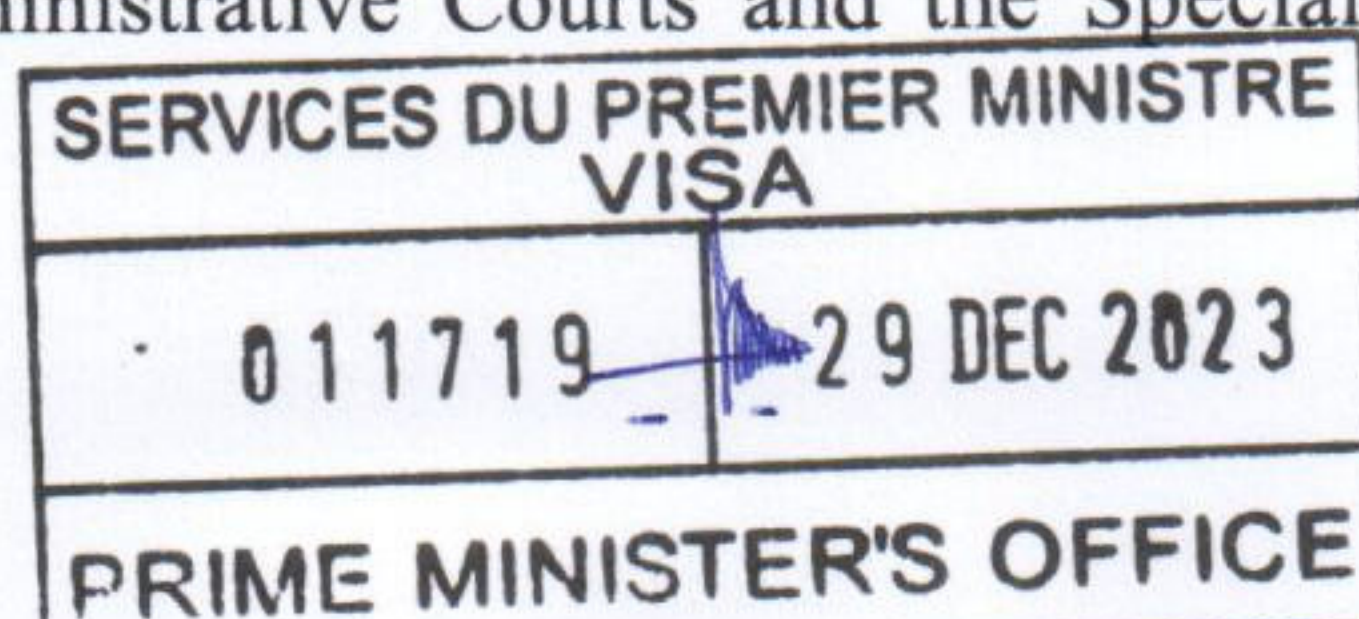
**203.** Budgetary discipline shall imply scrupulous compliance with the budget appropriations allocated to the various administrations. Consequently, eventual requests for appropriations from common budgetary heads shall have to be motivated and documented.

**204.** State budget appropriations contained under common budgetary heads shall be intended to finance non-repartitioned State recurrent and investment expenditures or any other operation prescribed for the purpose of the implementation of public policies. They shall be managed by the Ministry in charge of finance (Directorate General of the Budget) for recurrent expenditures and by the Ministry in charge of public investments for investment expenditures.

**x. Expenditures relating to the administration of justice**

**205.** Judicial charges shall be limitative expenditures charged into the State budget. Therefore, they shall be subject to a capped spending authorization, which cannot be exceeded during the budget execution period.

**206.** Hence, judicial charges, 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, shall be repartitioned by the Head of the said ministerial department.

**207.** These appropriations shall be committed by the principal vote holder, and then paid to the beneficiary structures.

**208.** With regard to other common law courts, court fees, emoluments and other costs related to justice, shall be 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**

**209.** Relations between the State and public establishments shall be subject to the requirements of budgetary discipline and mastery of expenditures.

**210.** 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 shall be considered for examination.

**211.** Consequently, any request for additional subventions shall, as a matter of must, be well motivated and presented by the Minister in charge of the technical supervision of concerned Public establishment.

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

**213.** In conformity to the provisions of Article 12 of Law No. 2017/010 of July 12, 2017, public establishments shall be required to transmit to their technical and financial supervision authorities, documentation and information relating to the life of the Establishment, in particular the annual performance reports, the financial controller's report, the administrative and management accounts, the up-to-date statement of the personnel situation and the salary scale.

**214.** Within the framework of the approval of the budgets of Public Establishments and other subsidized Organizations, emphasis shall be placed on strengthening budgetary sincerity. To this end, the examination of the said budgets and the deliberations (or resolutions) of deliberative bodies (or resolutions of boards of directors) with financial impact, shall relate to both the realism of resource forecasts, the sustainability of projected expenditure and the mastery of their debt situation.

**215.** Representatives of technical and financial supervision institutions at the level of the Boards of Directors or deliberative bodies shall be required to submit a report to the authority they represent after each board or deliberative session.

**216.** The recurrent expenditures of programs and structures created within State Universities shall be borne by the budget of the University to which they belong.



**217.** Special budgetary appropriations allocated to certain public institutions and bodies, shall be managed exclusively, by the authorities placed at the head of the said structures, who also ensure the audit and validation of the expenditures related thereto.

**218.** Entities receiving State subsidies shall as a priority and systematically provide in their budget, a sufficient provision intended for the settlement of their debt. To do this, the governing bodies shall scrupulously ensure the non-accumulation of financial commitments for the closed budget years within these entities in order to ensure the harmonious execution of their budgets. In addition, payment plans shall be drawn up with a view to fully settling their debt.

**219.** 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, shall be concluded taking into account the provisions made in the finance law. Also, the payment of the said services shall 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**

**220.** In order to streamline the contributions paid to international organizations, the concerned administrations shall 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 the said organizations during budget conferences, with a view to their inclusion in the Finance Law.

**221.** The contribution shall be paid to 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 delegated budgetary appropriation to the competent treasury post attached to a diplomatic mission or consular post.

**222.** All requests for payment of contributions shall 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 situation of arrears, if any.



#### **d. Capital expenditures**

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

**223.** The 2024 PIB expenditure commitments shall have to comply with the logbook of physical units and the procurement methods provided for in the project logbook. Finance Controllers shall refrain from affixing the budgetary visa to transactions that do not comply with this requirement.

**224.** In order to guarantee efficiency in the monitoring, the control of the execution and the regulation of projects falling under the PIB, a copy of every jobbing order or contract shall be transmitted by the Project Owner or Delegated Project Owner, within a period of seventy-two (72) hours maximum after signature, to the Minister in charge for public investments, to the Minister responsible for public procurement and to the Public Contracts Regulatory Agency (ARMP) for centrally managed projects. The same applies to the deconcentrated services of these three administrations for projects that are managed at the central level or those transferred to RLAs

**225.** In addition, 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 document generated as part of the award and execution of contracts for the State, Public Enterprises and Establishments, Special Enterprises, Programs, Projects and RLAs including the Regions, must be transmitted in a period of 72 hours after its generation to MINMAP and ARMP, for the purposes of operating and supplying the public procurement system with a view to ensuring its organization, monitoring and proper functioning.

**226.** Project owners and delegated project owners shall ensure the conservation of copies of contracts, jobbing orders, corresponding terms of reference, study reports, etc at the end of the planned completion periods, for the purpose of subsequent controls. The same applies to studies carried out by the administration.

**227.** The competent services of MINMAP, MINEPAT and PCRA (Public Contracts Regulation Agency) shall 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 shall award and execute their contracts in strict compliance with the timetable set in the programming journal, which shall be subject to update as appropriate.

**228.** Expenditures related to the public investment budget (project management, studies) shall be carried out in accordance with the same principles applicable to investment expenditures.

**229.** The virement of budgeted appropriations in ordinary internal resources as part of the implementation of debt reduction and development contracts (C2D), due to their specificity, is formally prohibited.



## ii. Subsidies and investment transfers

**230.** Can benefit from investment subventions, entities that engage in the production and/or distribution of marketable goods and services, such as public and private enterprises, common initiative groups (CIGs), economic initiative groups (EIGs), cooperatives, etc.

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

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

**233.** In accordance with the provisions of Article 9 of Law No. 2017/011 of July 12, 2017, Public Enterprises shall be required to transmit to their technical and financial supervision bodies (institutions), documents and information relating to the life of the Enterprise, in particular the financial statements, the auditor's report and the activity reports.

**234.** Decisions granting transfers and/or investment subsidies shall 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;
- commitments taken within the framework of the *cahier des charges*.

**235.** Investment subventions to enterprises (public and private) and other private entities shall be 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 shall also be committed by decision at the start of the financial year.

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

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

**237.** The mobilization of investment subventions granted to Public Establishments and Enterprises, and other bodies begins with the organization of conferences for the



mobilization of investment subsidies, during the month of January, by MINEPAT, in collaboration with MINFI and MINMAP. During these conferences, the activities and the list of types of expenditures approved 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 fiscal year, and those whose mobilization will depend on the presentation of the elements (statements/invoices) justifying the services rendered.

**238.** The above-mentioned validated expenditure *memos* shall be officially notified, through the Minister in charge of public investments to the Minister/vote holder, with a copy to the beneficiary Public Organization or Establishment, at the end of the investment transfers mobilization conferences.

**239.** 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, shall be obligatorily forwarded to the Minister in charge of public investments,

**240.** All beneficiaries of investment subsidies shall be 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 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 as well as the level of authorizations and payments.

**241.** Any request for financial support, tax relief, loans or State guarantees by Public Enterprises, Private Enterprises, Enterprises with minority public participation and Public Establishments, is subject to transmission to the MINFI (DGB), of the certified financial statements, reports of the Auditor, resolutions and deliberations of their corporate bodies and administrative accounts, as the case may be, for the due financial year.

### **iii. Optimization of the management of counterpart funds**

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

**243.** These conferences set the schedule for the mobilization of counterpart funds allocated to projects as well as the activities and types of expenditure that to be financed. Approved expenditure memos at the end of the said conferences, shall be notified to the supervising ministry.

**244.** Expenditure memos shall 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 authorized only upon the presentation of elements justifying that services have been rendered.



**245.** 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 conventional 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.

**246.** Due to the diversity of the nature of the operations detailed in the approved expenditure reports subsequent to counterpart fund mobilization conferences, public accountants shall be required to take charge and pay printed out expenditure titles, in conformity with approved expenditure *memos*.

**247.** The counterpart funds in actual expenditure shall be committed and authorised for payment to the benefit of the "Basket Fund" opened in the books of BEAC (Bank of Central African States), in conformity with approved expenditures.

**248.** The provision or transfer of counterpart funds into bank accounts opened in commercial banks is therefore, prohibited.

**249.** With regard to expenditures related to compensations, the commitment of credits shall be subject to the signing of the decrees related thereto. The said credits shall be contained in the budgets of the concerned project owners or in the budget of MINEPAT, as the case may be.

**250.** Expenditures on counterpart funds committed, verified and authorized for payment in real terms shall be transmitted to the Autonomous Sinking Fund (ASF), for settlement within the framework of the "Basket Fund".

**251.** Commitments relating to counterpart funds shall be made inclusive of all taxes. During the provision of funds to the ASF, the treasury services shall deduct taxes and duties at source.

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

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



**iv. Optimization of the use of rehabilitation credits.**

**254.** Failure to take into account performance requirements in the drawing up of blueprint contracts (*contrats-plans*) and the under-consumption of the related budget appropriations always tend to give rise to addendums or additional clauses (*avenants*) which in turn lead to the unnecessarily extension of the execution deadlines of these blueprint contracts.

**255.** Public Enterprises and Establishments undergoing rehabilitation, shall 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 the funding is required from the State.

**v. Blueprint and minimum objective contracts**

**256.** Commitments under blueprint and minimum objective contracts shall be done on the basis of the 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 restoration of the portfolio of public enterprises**

**257.** 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 as well as the remuneration, allowances and benefits of their managers and/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.
- the continued compliance of the organic texts and statutes of public companies with the standards consecrated by Law No. 2017/011 of July 12, 2017 relating to the general status of public companies and its various implementing texts;
- the kick-starting of the 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 prevailing economic and social context.

**258.** Commitments for the reimbursement of public service missions executed by public enterprises shall be 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**

**259.** Public floating debt shall comprise of the unconsolidated and non-mastered financial commitments of the State and other public entities.



**260.** The execution of the budgets of Central Administrations, Public Establishments and Regional and Local Authorities shall be done in a way that avoids the continual accumulation of debt as well as expenditures committed yet not ordered for payment.

**261.** Each public entity (Central Administration, Public Establishment, RLA) shall devote part of its annual budget to take into charge pending arrears in order to reduce domestic debt and to provide a satisfactory response to the problem of floating debt.

**262.** 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)**

**263.** Special appropriation accounts (*Comptes d'affectation speciale*) can only be opened by way of a finance law.

**264.** The allocation of revenue to a special appropriation account shall only result from a provision in a finance law.

**265.** Any special appropriation account shall contribute 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**

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

##### **iii. The prediction, authorization and the execution of special appropriation account operations**

**267.** 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 accounts shall be 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 appropriation account shall be carried over to the following year.

##### **iv. Incomes and expenditures of special appropriation accounts**

**268.** Special appropriation accounts shall 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.





**269.** 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 concerned.

**270.** 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 appropriation account.

**271.** During the year, the total expenditure paid under a special appropriation account may not exceed the total ascertained income of the said account. 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.

**272.** 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 appropriation account.

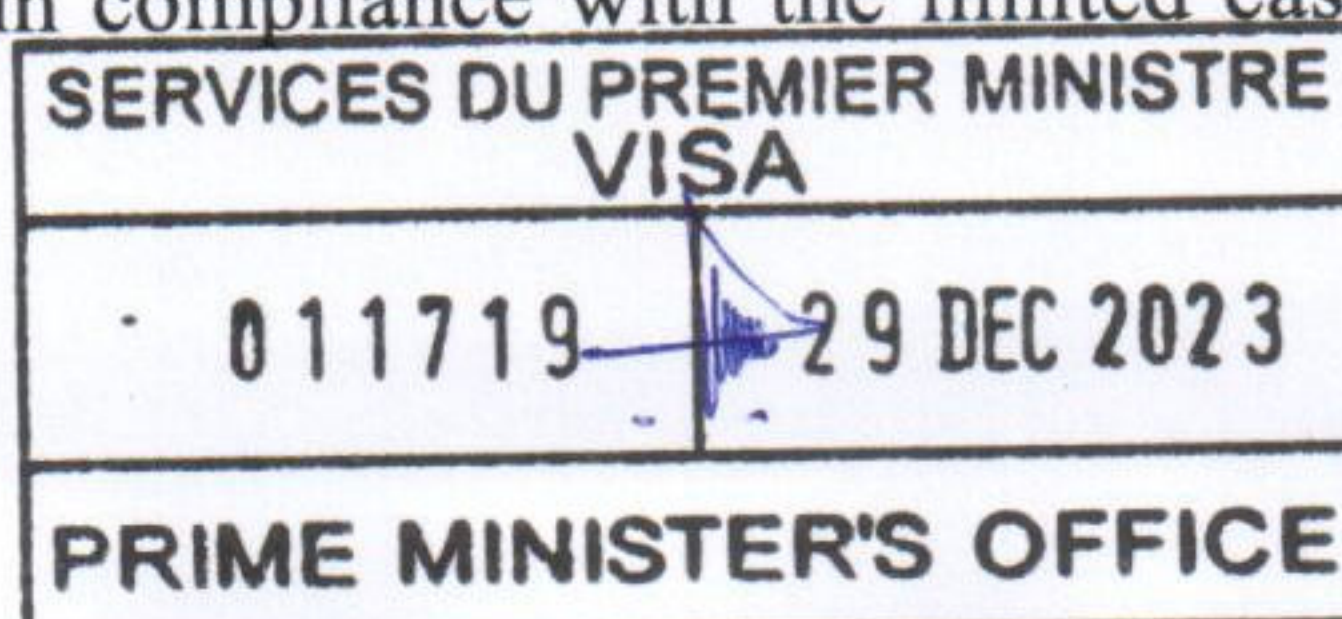
**273.** Expenditures of the National Solidarity Special Fund for the Fight Against Coronavirus and its socio-economic repercussions (SPA-COVID 19) shall be executed in conformity to the provisions of Circular No 00000220/C/MINFI of 22 July 2020 that fixes the modalities of the organisation, functioning and follow-up/evaluation of the said funds.

#### **4) The amelioration of the public procurement process**

**274.** Public commercial (purchase) shall have to be executed in strict compliance with the legislative and regulatory provisions and procedures laid down by the laws in force, notably:

- 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;
- Law No. 2023/008 of July 25, 2023 establishing the general regime for Public-Private Partnership contracts and its implementation texts;
- Any other regulatory text in force.

**275.** To this end, the Administration shall have to 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 shall 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.

**276.** For the purposes of monitoring and controlling the award and execution of public contracts, in view of a better optimization of the execution of the budget, the programming conferences organized by the Ministry in charge of public contracts shall lead to the validation of the draft Contracts Programming Logbook (CPL) and the Contracts Award and Execution Plans (PPM), in accordance with the standard models in force.

**277.** In the event of adjustments or introduction of new projects in the course of the year, the Contracts Award Plans and the Programming Logbook shall be regularly updated by the project Owner and/or Delegated Project Owner (PO or DPO) in collaboration with the MINMAP.

**278.** Approved Contract Award Plans and the updated Programming Logbook, where necessary, shall be transmitted to the MINMAP, to the Public Contracts Regulatory Agency (PCRA) and to the competent contract tenders boards.

**279.** For any contract that will not figure on the procurement plan of a Project Owner (PO) or Delegated Project Owner (DPO), the latter shall be required to update the said plan by inserting it therein, before he/she can initiate a procurement procedure relating thereto, under penalty of rejection by the tenders board.

**280.** For PO/DPO whose budgets shall be adopted after the Public Procurement Programming Conferences, they shall be required to send their final Programming Logbook to MINMAP, to the Public Contracts Regulatory Agency (PCRA) and to the competent contract tenders boards.

**281.** The approved and/or updated programming logbooks shall be widely disseminated by MINMAP to stakeholders in the public procurement system and they shall be particularly published online on the COLEPS platform.

**282.** The MINMAP shall conduct a quarterly monitoring and evaluation of public contracts award plans.

**283.** The expenses of Regional and Divisional tenders' boards shall be borne by specific lines of the budgets of the concerned Regions or Divisions.

**284.** The delegated vote holders for the operating expenditure of tenders boards shall be:

- 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.



**285.** Administrations shall 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.

**286.** The list of physical and moral persons prohibited from tendering for public contracts shall be available in *www.PCRA.cm*. website. This list shall be 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.

**287.** Physical or moral persons that have been banned from postulating for public contracts remain ineligible for any public procurement offer. To this effect, the certificate of non-exclusion shall not be required for the payment of bills of such persons for contracts, jobbing orders or administrative purchase orders awarded before the ban.

**a. Administrative purchase order**

**288.** 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. The delivery time for the service, which cannot exceed the budgetary year, is expressly mentioned on the administrative purchase order (APO).

**b. Contract and Jobbing order**

**289.** In order to ensure that all planned contracts and jobbing orders are executed within due time, they shall be awarded before the end of April 2024.

**290.** The Project Owner or Delegated Project Owner shall be required to ensure the availability of financing before launching the consultation.

**291.** However, for recurring services or projects whose effective start date is incompatible with the prior adoption of the corresponding budget, the Project Owners or Delegated Project Owners may proceed in advance to launch calls for tenders related thereto. In this case, the budgetary visa on the draft contracts shall be subject to the effective existence of funding related to the project.

**292.** The Project Owner or the Delegated Project Owner may reserve access to certain works contracts for companies in the buildings and public works sector of a certain category, in accordance with the provisions of article 53 of the public contracts code and on the basis of the categorization lists established and updated by the Authority responsible for Public contracts.

**293.** In a bid to optimize contract award procedures, the following measures shall be observed:

- the existence of the maturation elements of the projects taking into account, inter alia, the environmental standards, prior to the launch of tenders, mutual agreement and recourse to special contracts, if necessary;



- planning of the award and execution of contracts for the fiscal 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 shall entail recourse to the use of the open invitation to tender method 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 contract amendment threshold at 30% of the initial contract, taxes inclusive;
- the transmission by POs to MINMAP and ARMP, of the documentation generated during contract implementation within the regulatory deadline of 72 hours from their generation.
- the convening the members of the Technical Acceptance or Reception Commission and the MINMAP observer within 7 days before the planned date of reception or technical acceptance.

**294.** For contracts for intellectual services and complex works, recourse to an open call for tenders 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 batch;
- when the intellectual services fall under order letters;
- when the Call for Tenders is addressed to previously categorized service providers.

**295.** The Project Owners and Delegated Project Owners shall have to set up Internal Structures for the Administrative Management of Public Contracts (ISAMPC), which shall assist in the management of awarded contracts.

**296.** The ISAMPCs shall 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.

**297.** 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.

**298.** Recourse to private supervision shall be 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.

**299.** 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 private supervision, within the above-prescribed thresholds.

**300.** 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.

**301.** 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 shall include members from outside the project owner's or delegated project owner's departments.

**302.** Vote holders and delegated vote holders shall have to refrain from:

- signing and 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 PContracts Authority, of the suspension of the related contract award procedure;
- splitting contracts 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 a situation of cessation of payment or judicial discharge or excluded from tendering for public contracts;
- ordering (authorising) the payment of additional services in the absence of the corresponding act modifying the contract;
- covering the mission or travel expenses of public officials committed to the control of works through the company's contract;
- committing expenditures on the balances of investment appropriations resulting from price competition between service providers. Such balances shall constitute budgetary gains.
- to replace the State Engineers indicated in the annexes to this circular, through their Technical Services;
- to modify the consistency of the contractual services without a formal addendum. However, when the financial impact is less than 10% of the amount of the initial



contract, the modification can be made by a service order which shall be regularized by an amendment before provisional acceptance of the services.

**303.** Any adjustment of the quantities or consistency of the services that are a subject of a contract, made necessary at the start of the execution of works and validated by the PO/DPO, through the a draft action or program, must systematically be done by way of an addendum (additional clause) prior to the tentative reception of works or services.

**304.** Finance Controllers and Public Accountants shall systematically reject any commitment relating to a contract which is split up or signed without prior visa, unless expressly authorized by the MINFI;

**305.** In the case of multi-annual contracts, the budgetary visa shall be given exclusively to a contract covered by the entire commitment authorization.

**306.** For the purposes of external control of public contracts and in accordance with the provisions of Article 47 of the Public Contracts Code, Project Owners shall systematically transmit to MINMAP, copies of the following documents:

- the tender file made available to bidders;
- the offer of the co-contractor of the administration;
- the award decision;
- contracts and, signed and notified addendums;
- the execution schedule of the services;
- service orders, including those prescribing the start of services;
- provisional and final bills;
- invitations to reception and technical acceptance committees;
- reception and technical acceptance reports;
- completion reports on the technical-financial execution of projects;
- reports from both private and public control missions.

**307.** The technical reception and acceptance of works and services financed from the Road Fund resources shall be carried out by study and control cabinets, without prejudice to any other control by the controllers of the Ministry in charge of public contracts, 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.

**308.** To be considered valid, the reception minutes of works (or services or supplies) shall 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 shall not be a signatory to the said reception minutes. However, proof of the summons of the members and the representative of the MINMAP shall be attached to the said minutes for the constitution of the file with a view to obtaining the visa of the MINMAP relating to the general and final bill or last invoice.



**309.** In addition to the effectiveness and quality of services, the acceptance or technical acceptance commission shall verify, before declaring accepted works or studies, that the service orders notified to the co-contractor during execution the services have, by way of an addendum, been regularized and that the certificates of conformity and the pre-acceptance report, if applicable, have been produced.

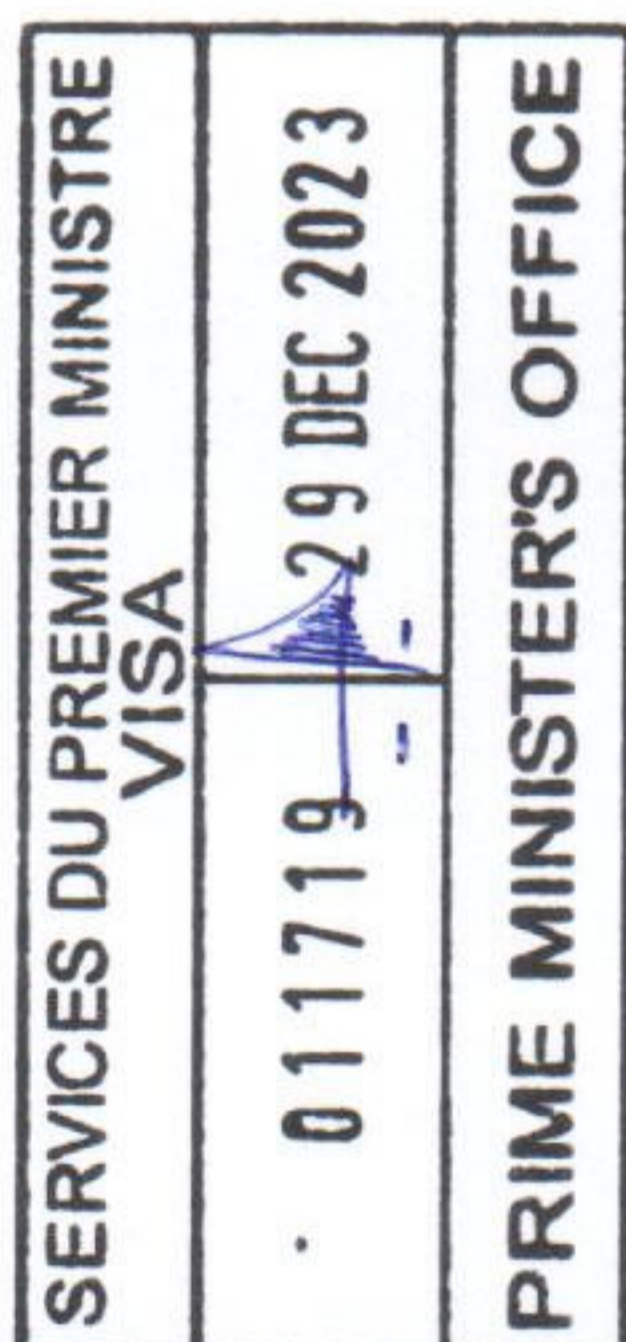
**310.** The final guarantees shall be released by Project Owners after the tentative acceptance, for contracts with a guarantee period; while for contracts not subject to the guarantee, this release shall be subject to tentative acceptance and approval by MINMAP, of the general and final bill or the last invoice, as the case may be.

**311.** The performance bond (guarantee bond) shall be uplifted or the guarantee retention shall be refunded by the Project Owner after the final reception of works and the visa of the general and final bill or the last invoice by MINMAP.

**c. Mutual agreement contracts**

**312.** Pursuant to the provisions of 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 shall be accompanied by at least the following project maturation elements:

- the preliminary studies or the maturation visa, if necessary;
- the file on the consultation of service providers,
- the proof of availability of funding;
- the references, patent, license or exclusive rights of the company for applications corresponding to the provisions of Article 109 (a); as the case may be,
- 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 timetable for the award of the contract for which the request for mutual agreement is being 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 need for recourse to an exceptional procedure.



**313.** In the case of contracts subject to competitive bidding, the project owner or delegated project owner shall first of all, terminate the competitive bidding procedure

before requesting authorization for a mutual contract, failure for which the authorization shall be considered null and void if granted.

**314.** The authorization for mutual agreement, issued by the public contracts authority, shall specify the subject matter and maximum amount of the contract to be awarded, as well as the names of the service providers to be at least consulted in the cases referred to in Articles 109 (c) and (d).

**315.** The competent tenders boards shall systematically reject any mutual agreement contract file for which authorization has been foreclosed. However, this measure shall not apply to jointly financed contracts.

**316.** The bid bond shall not be required in the context of mutual agreement procedures, with the exception of the cases provided for in Article 109 (b) and (c) of the Public Contracts Code, which are subject to competition.

#### **d. Special Contracts**

**317.** Special contracts are government contracts that do not comply either fully or partially with the provisions of the public contracts code on open call-to-tender or mutual agreement contracts.

**318.** 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.

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

**320.** Special contracts shall be subject to the tax regime associated with public procurement. As such, the contracts relating to them shall 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**

**321.** Maintenance contracts for durable and other equipment shall 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.

**322.** The exercise of security guard activities shall require approval from the President of the Republic as well as an authorization to operate issued by the Minister in charge of Territorial Administration. Multi-year contracts relating to security guard services shall be able to be signed for a period not exceeding three (03) years.

**323.** Contracts for maintenance, guarding and upkeep of premises shall be signed by the competent contracting authorities. The procedure applicable for the award of these





contracts, the monitoring of their execution and the reception of services related thereto, shall be conducted in accordance with the provisions of the Public Contracts Code.

**f. Rental of equipment or automobile equipment and material**

**324.** The rental of automobile equipment and material in public administrations and other public services shall be an exceptional activity and shall respect, where appropriate, the provisions provided for by the Public Contracts Code.

**g. Administrative rentals and accommodation**

**325.** 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.

**326.** Also, the Ministry in charge of State property shall make an assessment of the rents payable by region at the time of preparation of the budget in view of the allocation of subsequent appropriations to delegated vote holders.

**327.** In the event where automatically delegated appropriations are not enough to cover administrative rents for a given fiscal year, one-time (*punctual*) budgetary appropriations may be delegated, where appropriate, to avoid the accumulation of arrears which, due to the absence of a complete mastery of the information on rental contracts, may entail risks of multiple payments over the same period and for the same contract.

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

**329.** The rehabilitation of administrative houses shall be subject to the prior authorization of the Minister in charge of State property, within the limits of available credits

**h. In-house Works (direct labour)**

**330.** 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) shall be at the same time the Project Manager. For this reason, the state deals directly with suppliers and sustains in its own budget, all the economic and financial risks related to the works being realised.

**331.** 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.

**332.** The execution of in-house works shall be subject, on one hand, to the justification of the possession of human, material, financial and technical resources by the project owner, and to the delivery of an authorization, by the Authority in charge of Public contracts, to use this procedure.



**333.** In order to allow for, within required deadlines, the putting in place of the budgetary mechanisms necessary for the execution of in-house works, project owners (and delegated project owners) shall submit relevant authorisation applications by October 15, 2024, at the latest.

**334.** There shall be two types in-house works:

- integral in-house works at the initiative of the Project Owner, not governed by the Public Contracts Code;
- corporate in-house works, which shall comprise of:
  - integral in-house works: which follow 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 shall be carried out by the State or a public entity at the expense and risk of the contractor;
  - partial in-house works: wherein, 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, the co-contracting party executes its own portion of work at its expense but, under the supervision and responsibility of the public entity.

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

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

**337.** With regard to the execution of operations under the “*Maintenance Counter*” of the Road Fund, the provision of funds for the benefit of vote holders shall be done through a bank account nourished with funds from the special account of the Road Fund, opened in the books of Bank of Central African States (BEAC).

#### **i. Public-Private partnership contracts**

**338.** Recourse to Public-Private Partnership contracts shall involve a prior evaluation, by the Support Council for the Implementation of Partnership Contracts (CARPA), to ascertain the administrative, economic, financial and legal reasons that justify the use of this procedure.



**339.** Public-Private Partnership contract projects shall be subject to the budget sustainability opinion of the Minister in charge of Finance. They shall also be subject to the prior opinion of the National Public Debt Committee (CNDP).

**340.** In order to ensure the regularity of expenditures executed by a public entity, within the framework of a Public-Private Partnership contract, the rents to be paid to partners or the tax charges to be borne by the State budget and and/or those of other public entities, shall be subject to the approval of the competent finance controller.

**341.** Public-Private Partnership contract projects shall be subject to the payment of expertise fees for the benefit of CARPA.

#### **j. Regulation rights**

**342.** Regulation rights shall be subject to the issuance of a commitment order by the Directorate General of the Budget, based on a decision whose amount shall be equal to the budgetary appropriation opened to that effect, for each ministry and must correspond to the totality of the regulation rights due for the 2023 fiscal year. In the event where the regulation rights for the 2023 fiscal year may not be entirely taken into account, the remaining balance shall be covered in the budget for the following fiscal year.

**343.** Public Establishments, Projects, Programs and the City councils of Yaoundé and Douala shall be required to charge regulations into their respective budgets.

#### **k. Tender documents acquisition fees**

**344.** Tender documents acquisition fees for contracts awarded by the Ministries and their deconcentrated services shall be paid directly into the account of PCRA (Public Contracts Regulation Agency) opened in the accounting books of the Public Treasury.

**345.** With regard to Public Establishments and Enterprises, Special Enterprises, Projects, Programs, the City Councils of Yaoundé and Douala, the fees for the acquisition of tender documents shall be systematically paid to the accounts of the PCRA (Public Contracts Regulation Agency).

**346.** Failure for which his file shall be rejected by the services of the Project Owner (ISAMPC) at the time of submission, any candidate shall present a copy of the receipt of purchase of the tender documents, of which the original must be enclosed in the offer.

### **C. OTHER MEASURES**

#### **1) Public expenditure processing deadlines**

**347.** In a bid to reduce public expenditure processing periods, actors in the budget execution chain shall have to strive to meet the following deadlines:

- Between the legal and accounting commitment stages: ten (10) days;
- Between the accounting commitment and the verification stages: fourteen (14) days;



- Between the verification and the payment s order stages: three (03) days;
- Between the payment order and effective payment stages : 90 days.

**348.** Motivated rejections shall entail the suspension of the calculation of the above-listed deadlines.

**349.** With regards to the award of public contracts, the deadlines shall be those contained in decree N° 2018/355 setting the common rules applicable to public enterprises and N° 2018/366 of June 20, 2018 on the Public Contracts Code.

## **2) Measures to protect public property**

### **a. Disposal of public property**

**350.** 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.

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

**352.** The sale of any public property which shall be done essentially through the auction method of "*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 State and other public entities**

**353.** In order to improve the management of the public automobile fleet, the acquisition of new automobile equipment and material at the level of the State, RLAs, Public Establishments, Projects and Programs must be done in strict compliance with the following provisions:

- the establishment of an inventory and update of the state automobile inventory list, in a bid to establish a directory of the vehicle fleet for each administration;
- the inclusion of appropriations for the purchase of automobile equipment and material into the budgets of relevant administration;
- the proof of existence of financing or availability of resources where and when appropriate;
- the demand for a pro-forma invoice from an approved dealer;
- the deliberations/resolutions of the deliberative body for RLAs and Public Establishments, as applicable;
- the prior acquisition authorization of the Prime Minister, Head of Government.

**354.** Vehicles acquired on the State budget shall be registered by the administrative garage, under the acronym "C.A.", subject to exemptions granted to certain specific bodies.



**355.** Any state automobiles acquired within the framework of national projects and programs, for logistical support, shall be incorporated into the State assets upon closure of said projects and programs. Repairs of administrative vehicles shall be carried out in administrative garages.

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

**357.** In the event of an accident involving State vehicles, the administration shall reserve the right to make recourse to a counter-expertise evaluation of the damage suffered by the victim through a firm that is licensed for this purpose.

**358.** Competent financial services shall ensure that equipment maintenance and repair costs do not exceed the cost of replacing such equipment depending on their depreciation.

**359.** 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 copy of the vehicle registration document (*Carte grise*). A certificate of expertise issued by an approved automobile garage shall be required for estimates exceeding five million (5,000,000) CFAF.

**360.** 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.

**361.** However, a 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.

**362.** Applications for the authorisation to acquire second-hand public works machinery and equipment, addressed to the Prime Minister, Head of Government, must be accompanied by technical files, as well as the MATGENIE expert report.

### **c. Constitution of the opening balance sheet of the State**

**363.** Intangible and tangible assets that shall be acquired during the 2024 fiscal year (acquisition or internal production) shall have to be recorded on the fixed assets form established for this purpose and included in the inventory of the structure.

**364.** This fixed asset form shall have to be entered into the stores accounting application by the vote holder's services, at the time of verification, and programmed in the PROBMIS and PATRIMONY applications.



**365.** The inventory of landed and non-landed property as well as automobiles and technical equipment acquired before 2022 shall continue in 2024, with a view to eventually compile the State's opening balance sheet.

**366.** At the end of each accounting period, inventory data on assets shall be integrated into the State's opening balance sheet and a general report on the continuation of the operations to establish the opening balance sheet shall be produced by a committee created within the DGTCFM, in which the MINDCAF and the DNCM (Department of Normalization and Stores Accounting) shall take part.

**367.** Depreciation rates and asset lives shall be systematically integrated into the PROBMIS and PATRIMONY applications and into the stores accounting information systems.

**d. Inventory of public assets**

**368.** Activities relating to the inventory jointly carried by the Ministry in charge of Finance and the Ministry in charge of State property, surveys and land tenure shall continue and extend to other balance sheet items in 2024. As such, all administrations shall provide their contributions, in accordance with the provisions of Joint Circular No. 0005/MINFI/MINDCAF of June 8, 2022.

**369.** Any acquisition of intangible or tangible assets whose value is at least equal to 500,000 FCFA shall have to be registered and recorded in the accounting books of the stores accountant attached to the vote holder as well as generated in the PROBMIS and PATRIMONY applications and in the stores accounting information system.

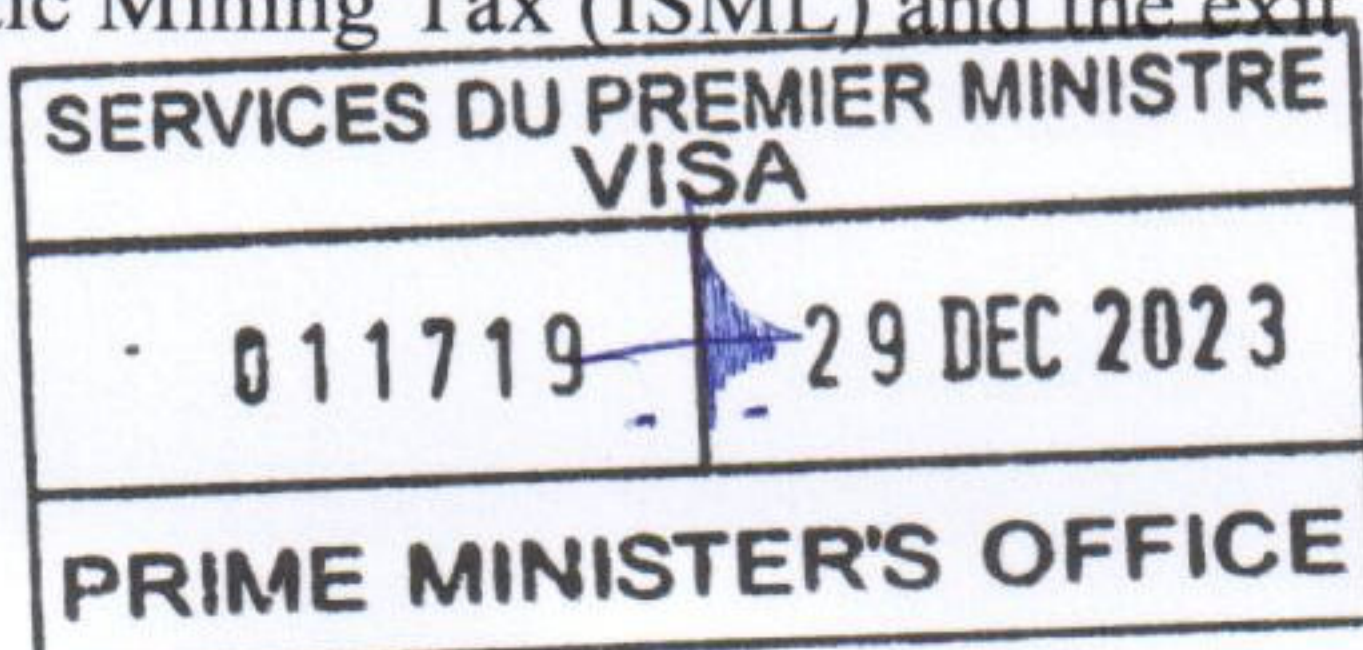
**e. Evaluation of public assets**

**370.** Each vote holder shall set up, in accordance with the provisions of Order No. 00002/MINFI of January 3, 2022, an inventory commission composed of representatives of the DGTCFM, the DGD (General Directorate of Customs), the DGB (General Directorate of the Budget), the DGI (General Directorate of Taxation), of the DNCM (Department of Normalisation and Stores Accounting) and the MINDCAF.

**371.** All tangible/intangible assets and counted stock appearing on the State balance sheet shall be subject to the evaluation of a Commission composed of the Principal vote holder or his representative, the competent stores Accountant, the competent Finance Controller, the competent public accountant and a specialist in the field of goods to be evaluated. These assets shall be recorded in the fixed asset and stock inventory sheets, kept by the vote holder.

**f. Management and constitution of the State's strategic gold stock**

**372.** Within the framework of the implementation of the public policy on the management and constitution of the strategic gold stock of the State, as exclusive mandate has been granted to SONAMINES (Société Nationale des Mines) to collect, on behalf of the State, the Synthetic Mining Tax (ISML) and the exit tax.



**373.** The proceeds of this collection shall be returned monthly to the Public Treasury, which shall in turn credit the proceeds to the dedicated Customs administration account, with the equivalent of the exit duty collected in kind.

**374.** The Public Treasury shall, on a monthly count, pass the necessary accounting operations on the stock of gold collected and transferred by SONAMINES on the basis of fixed quarterly taxable value to be determined by an act of the Minister in charge of finance.

**375.** The Public Treasury shall proceed, on this basis, with the distribution and placement at the disposal of RLAs (regional and local authorities) to the eventual benefit of local populations and other stakeholders, the shares due to them as part of the collection of the Synthetic Mining Tax.

### **3) Measures to support the activities of public enterprises**

#### **a. Postage of correspondence addressed to administrations**

**376.** The Cameroon Postal Services (CAMPOST) shall, own the exclusive right to collect, sort, transport and distribute domestic and international correspondences.

#### **b. Ordering of administrative print outs**

**377.** In accordance with Decree No. 2023/500 of November 8, 2023, orders relating to administrative print outs shall have to be placed, as a matter of priority, with the National Printing Press. However, in the event of inability to fulfil an order within contractual deadlines, the National Printing Press is required to issue a certificate of deficiency. In this case, the concerned administration shall have to make recourse to SOPECAM.

**378.** In the event where SOPECAM in her turn cannot fulfil the order, the concerned administration shall have to refer to the Ministry in charge of public contracts, for the recruitment of a qualified private service provider in the relevant domain, with a view to obtaining an authorization to proceed through a mutual agreement for orders whose value is greater than or equal to 5,000,000 F. CFA.

### **4) Measure to promote gender equity**

**379.** Administrations shall have to implement their commitments in relation to the promotion of gender equity as envisaged within the frameworks of the National Development Strategy, the National Gender Policy and the 2024 Gender-Sensitive Budget Document. To this end, the budgetary appropriations allocated to expenditure earmarked as gender-sensitive in the PROBMIS IT system and retained in the above-mentioned documents shall not have to be transferred for the execution of other types of expenditure.

**380.** For the 2024 fiscal year, this prescription shall concern the ministries in charge of finance, the economy, agriculture, livestock, decentralization, basic education, secondary education, health, social affairs and women empowerment.



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

**381.** Any budgetary expenditure shall have to follow the normal execution procedure comprising the commitment, verification, payment authorization and payment phases. However, certain expenses shall be able to be made without prior authorization.

**382.** Expenditure operations executed without prior authorisation shall be authorised in the following limited 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.

**383.** Expenditure operations executed without prior authorization shall be paid through cash advances. These cash advances shall be subject to subsequent budgetary regularization. Any other form of cash advance therefore, remains prohibited.

**384.** Any Public Accountant who shall make cash advances on expenditures without prior authorization, other than those listed above, will be exposed to the sanctions provided for by the regulations in force.

**385.** 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 performed 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 ASF with regard to external funding and debt service;
- MINEPAT (DGEPIP) for VAT, as well as customs duties and taxes from jointly financed projects;
- the National Hydrocarbons Corporation (SNH) with regard to direct State interventions;
- the MINFI (Directorate General of Taxation) for the reimbursement of VAT credits;
- the MINFI (DGTCFM), debt service, legal costs, salaries and pensions, stamp discounts, exchange losses and financial costs.





**386.** On the basis of the decisions signed by the Minister in charge of Finance, the Director General of the Budget shall proceed to issue budgetary coverage for expenditures made without prior authorization.

**387.** These budgetary coverages shall be carried out within the limits of the credit ceilings of the budgetary head as provided for in the finance law.

**388.** For these types of expenditure, the budgetary and accounting regularization of operations carried out without prior authorization must take place before the end of the month following that of payment of the advance.

**6) Management of resources transferred within the decentralization framework**

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

**390.** A decree of the Prime Minister, Head of Government, shall determine the criteria for the repartitioning of the general decentralisation grant (GDG), for the functioning of the decentralisation monitoring/supervision bodies as well as:

- certain compulsory expenses of Regional and Local Authorities and their establishments, in particular the salaries of staff and elected officials
- the partial financing of operating expenses resulting from the exercise of competences transferred to RLAs by the State;
- the functioning of the deconcentrated services of the State thereby giving support to RLAs;
- special or emergency operating expenses in favour of certain RLAs;
- investment expenditures of RLAs and their establishments, notably expenditures on 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 thereby giving support to RLAs;
- special or emergency capital expenditures in favour of certain RLAs.

**391.** Expenditures corresponding to the exercise of transferred competences shall be executed in accordance with the following provisions:

- the inclusion of these resources in the budgets of the transferring Ministries;
- the information of the beneficiary Mayors about the resources so transferred to RLAs by the State;
- the choice of projects of RLAs within the framework of the investments to be carried out;
- the automatic delegation of budgetary appropriations to RLAs;
- the assignment of the transferred resources to the corresponding municipal treasuries;



- the compliance of transferred resources with the State budget nomenclature in force.

**392.** The modalities for the implementation of local taxation shall be applied 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.

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

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

**395.** Pending the implementation of finance controls in councils that are still in deprivation from this service, the function of finance controller shall be carried out by the municipal treasurer for all that concerns the internal resources of the council and the expenditures related thereto. For transferred resources, the finance control function shall be ensured by the divisional finance controller.

**396.** With regard to the District Councils that do not have specialized finance controllers, the control of regularity shall be done by the specialized financial controller (SFC) of the city council under which the district council falls. The SPC shall have the competence to control the regularity of expenditures covered by both internal (own) and transferred resources of the council.

#### **7) Promotion of local materials sector and small and medium size enterprises (SMEs)**

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

**397.** The acquisition of equipment and furniture in public administrations that are not subject to any particular formalism shall be from local enterprises as a matter of priority.

- **Promotion of local materials**

**398.** Project owners and delegated project owners shall, each person in his sphere of competence, ensure 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.

**399.** To this end, project owners and delegated project owners shall 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, baked 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.

- **Promotion of the local workforce and local SMEs**

**400.** Project Owners and Delegated Project Owners in charge of priority domains when it concerns high-intensity labour approaches (HIMO), shall 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.

**401.** With a view to promoting 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 “contracts reserved” for craftsmen, national SMEs, grassroot community organizations and civil society organizations, in accordance with the provisions of article 70 (1) of the Public Contracts Code.

**402.** 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.

**403.** The thresholds for reserved contracts shall be as follows :

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

**404.** In the reserved contracts award process, the evaluation criteria that shall be retained in the bidding documents shall 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 domestic company, of a Civil Society Organization and a Grassroot Community Organization, replacing those of the legal person when the latter does not yet have the required number of years of experience or references.

### **8) The management of projects under joint financing**

**405.** For each jointly-financed project, a Coordinator with well specified attributions shall be designated.

**406.** The Heads of Ministerial Departments shall transmit to MINEPAT and MINMAP, from the month of January 2024, the lists of all duly designated project coordinators.



**407.** The Project Manager Responsible for centralizing data relating to the project. As such, he initiates project execution expenses and reports on its progress. He shall forward to MINEPAT and MINMAP, a quarterly report on the physical and financial execution of the project. This report which shall have to make a clear distinction between activities bearing on external financing and those bearing on counterpart funds, shall have to give 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.

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

**409.** The modalities for the creation, management, monitoring-evaluation and closure of development programs and projects shall be implemented, in accordance with Decree No. 2021/7841/PM of October 13, 2021, laying down the rules that govern the creation, the organization and operation of development programs and projects.

**410.** The modalities for the implementation of the said decree are specified in the following orders:

- Order No. 079/CAB/PM of May 17, 2023 relating to the organization and operation of the Inter-ministerial Committee for the Streamlining of the Creation of Development Programs and Projects and the Monitoring-evaluation of their Performance;
- Order No. 110/CAB/PM of October 6, 2023 determining the categorization and the modalities for the remuneration and the granting of benefits to the staff of the management units of Development Programs and Projects;
- Order No. 088/MINEPAT of November 22, 2023 setting the rating grid of the evaluation criteria for projects and programs requiring the establishment of External Management Units.

**411.** The initiative to create a Development Program or Project shall have to be justified by:

- carrying out cross-cutting missions across several administrations and/or several public law entities;
- the strategic, operational, structural or cyclical axis public policy implementation in consonance with sectoral strategies under consideration;
- the need to carry out several complementary projects, each contributing to achieving the overall objective of a program;
- carrying out a complex mission which goes beyond the competence of an internal structure of the concerned ministerial department(s);
- the high cost of the Program or Project, requiring the mobilization of specific financing within a dedicated framework;



- the carrying out of a summary impact study, accompanied by an opinion from the Minister in charge of public investments addressed to the Prime Minister, Head of Government, and attesting to the relevance of the criteria mentioned above.

**412.** Applications for the creation of programs or projects, addressed by the heads of ministerial departments to the Prime Minister, Head of Government, shall first of all be submitted for examination to the aforementioned inter-ministerial committee, which shall also, within the framework of the exercise of its functions, evaluate the performance of the contracts for already existing projects.

**413.** After three (03) years of inconclusive evaluation, the performance of the Program/Project management unit is considered unsatisfactory. In this case, the contracts of the managers of the Management Unit named or designated are terminated automatically, at the direction of the relevant Minister.

**414.** Administrative officials cannot, during their tenure of office, combine their administrative functions with the functions of the management staff or component manager of a Project or Program.

### **9) Management of the disbursements on external funding**

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

**416.** MINEPAT shall organize half-yearly, in collaboration with the MINFI and the ASF (Autonomous Sinking Fund), a review process for the execution of jointly financed projects. This review shall aim at assessing the level of calls for funds that have been made and the actual disbursements in comparison with the disbursement ceiling defined in the finance law.

**417.** Calls for funds shall be executed by the ASF (Autonomous Sinking Fund), within the limits of the ceilings authorized by the finance law, at the request of the tutelage administration under which the program or project falls.

**418.** As regards the payment of expenditures from both the external and internal resources (counterpart funds), the Autonomous Sinking Fund shall play the role of the Public Accountant. As such, it shall carry out all the necessary documentary controls prior to the payment of expenditures. The control of the physical realization of works, services and supplies shall be the responsibility of the competent technical services of MINMAP, MINEPAT and MINFI.

**419.** Bills within the framework of the execution of the projects on external financing shall be 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 condensed sheet backed by the expenditure file shall be sent to MINEPAT by the project owner



420. The coordinators, donors and co-contractors of the administration shall, each actor in his sphere of competence, be 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 funding.

#### 10) Designation of correspondents

421. Each vote holder shall communicate 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.

422. It shall remain understood that only workers of finance controls shall be authorized to serve as the link between other ministries and institutions, and the competent services of the Ministry in charge of Finance.

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

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

424. Performance purchase credits within the framework of performance-based financing (PBF) shall be 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 shall be drawn up by the FRPS. The payment of invoices issued by the beneficiary structures and approved, through the PBF portal, shall be 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 on the use of funds so-disbursed shall be cleared at the end of the fiscal year. These payments shall be made gradually, in accordance with the disbursement plans drawn up at the start of the fiscal year.

425. 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 shall be subject to the payment of the IRNC (*Impot sur les Revenues Non-commerciaux*) levy that is fixed at 11%. The related taxes and duties shall be deducted depending on the use of funds made available.

426. Expenses related to the “*Health Check*” shall be 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 shall have to be cleared at the end of the budgetary year. These payments shall have to be carried out progressively in accordance to disbursement plans established at the beginning of the year.

427. Expenses related to the elimination of direct costs (charges) paid by people living with HIV (User Fees) shall be executed through the disbursement procedure on a



quarterly basis, upon the presentation of an *expenditure memos* by the Regional Funds for the Promotion of Health and an expenditure account for the previous quarter.

#### 12) The obligation to program payments

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

#### 13) Management of Accounts 4014 and 4477

429. 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.

430. This 4014 account sub-category shall be nourished 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.

431. Account 4477, known as “resource deposit account”, shall be 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.

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

#### 14) Modification of expenditure authorizations

433. Expenditure authorizations opened to the benefit of deconcentrated State services and RLAs may, in the course of the year, have to undergo modifications either, due to the need to correct a budget codification error on the credit card or, at the request of the competent vote holder to change the purpose of the expenditure.

434. Errors on expenditure authorizations shall be of three (03) types: (i) material errors; (ii) errors in the budget classification; (iii) errors in the assignment of an expenditure authorization to an accounting post of the treasury:

- **Material errors** shall be writing errors on appropriations that relate to the beneficiary locality of a project (where the project is supposed to be executed), the wording of the project, the quantity of work to be carried out and the accounting post to which the expenditure is assigned (this, within the same financial circumscription) and whose correction does not modify either the economic nature of the project, the official in charge of the management of the credit, or the financial circumscription (treasury post) of assignment.
- **Errors in budgetary imputation** generally shall refer to: (i) errors concerning the structure benefiting from the expenditure authorization and whose correction requires a modification of the budgetary classification of the expenditure; (ii) the



incoherencies between the official in charge of the management of the credit and structure benefitting from the credit in cases where the designated credit manager may not be the manager of the structure benefitting from the credit OR in cases where the credit is supposed to be managed by the hierarchy of the manager at the head of the beneficiary structure.

- **Errors in the assignment of expenditure authorizations to accounting posts of the treasury** shall refer to cases where the treasury accounting post to which an expenditure is assigned, is located outside the financial circumscription of the official in charge of the management of the credit.

**435.** The modification of an expenditure authorization may be done at the local level or may require prior cancellation of the said authorization at the central level.

**436.** The following cases shall require the cancellation of the corresponding expenditure authorization :

- the correction of errors on budget classification (imputation), on the financial circumscription of the treasury accounting post falling between two Regions, on the incoherencies between the official and the structure in charge of the management of the expenditure authorization.;
  - the modification of a project at the initiative of the official in charge of its management, with changes to the budgetary classification or the nature of budgetary operation;
  - the splitting of an expenditure authorization into two parts, one of which, at least, presents an output/type of operation that differs from the initial authorization;
  - the merger of two expenditure authorizations into one expenditure authorization.
- **Modification of recurrent and investment expenditure authorizations for deconcentrated State services**

**437.** Errors identified on credit cards for recurrent expenditures printed out at the regional level and whose correction shall not require the cancellation of the debt claim, will be corrected by the competent Regional Financial Controller, if these errors concern the managing service and/or the assigned treasury accounting posts located in the same financial circumscription. To this end, the divisional or regional delegate shall contact the competent head of ministerial department at the request of the finance controller with a view to holding a session of the consultation framework for the correction of the identified error.

**438.** If identified errors concern the management services and/or the treasury accounting post of assignment of a different financial circumscription, the credit cards for recurrent expenditures shall be returned to the Directorate General of the Budget for cancellation.

**439.** To this end, (i) the head of the concerned ministerial department shall transmit, within five (05) working days after receipt of the file by the competent service, the debt claim to the MINFI, for cancellation and repositioning of credits at the central level. The





competent MINFI services shall have to cancel the debt claim within a period of ten (10) working days; (ii) the concerned administration shall correct the error and then issue a new credit delegation to the benefit of the beneficiary decentralized service, within fourteen (14) working days.

**440.** The correction of a material error or the modification of an investment project at the initiative of the beneficiary of the expenditure authorization, the changes of which do not modify the economic nature, shall be done during a special session of the consultation framework at the level of the competent Governor/S.D.O. The holding of the said session shall be crowned by the production of a report related thereto. A copy of the said report shall be sent to the Minister/vote holder of the budgetary head to which the credit is imputed and to the Minister in charge of public investments.

**441.** Expenditure authorizations issued to the benefit of non-existent services shall be systematically returned to the Directorate General of the Budget for cancellation, at the request of the competent regional finance controller.

- **Modification of expenditure authorizations of transferred resources**

**442.** The correction of a material error or the modification of a project at the initiative of the CTD is done during a special session of the consultation framework around the territorially competent Governor / Prefect. The work of this body is sanctioned by a report. A copy of the said report is sent to the Minister/Authorizing Officer of the budgetary chapter supporting the expenditure authorization and to the Minister responsible for public investments for consideration.

**443.** Any modification, during the financial year, of the nature of an investment project financed by the transferred resources is subject to authorization from the Minister responsible for public investments, after examination of the state of maturity and the approval of the deliberative body. This authorization is based on proof of the deficiencies of the initial project, the existence of the maturity elements of the new project, the minutes of the consultation framework and the existence of an implementation timetable.

**444.** The procedure for modifying an expenditure authorizations on transferred resources shall be carried out at the level of the central services, according to the following steps:

- i. The holding of a session of the consultation framework at the level of the Governor/S.D.O, crowned by the drawing up of minutes to that effect;
- ii. The transmission of a copy of the minutes of the consultation framework session and the original of the expenditure authorization to be cancelled, within 15 days, for verification, to MINEPAT by the Governor/S.D.O,;
- iii. The transmission (with copy to the transferring administration) of the expenditure authorization for cancellation, and/or correction within 05 working days, by MINEPAT to MINFI;



- iv. The repositioning of credits at the level of the central services of the transferring followed by the delegation of a one-time appropriation to the benefit of the beneficiary RLA, within 10 working days;
- v. The transmission within 10 days (copy to the beneficiary RLA) of the one-time expenditure authorisation to the Regional Finance Control under whose jurisdiction the RLA falls, by the technical services of the transferring administration.

445. Modification of the nature or destination of a project financed by transferred resources shall imperatively take place within the first three (03) months of the budgetary year.

446. Any modification of the project log requiring the creation of a new task shall be subject to the prior approval of MINEPAT.

### 15) Payment of expenditures

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

447. Public Accountants are reminded that the payment of expenses not assigned to the accounting post under their charge remains prohibited. However, the centralizing accountant reserves the right to pay any expenditure assigned to the financial circumscription under his charge.

- **Mode of payment**

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

449. As for the 2024 fiscal year, certain expenditures will gradually, be paid electronically by Public Accountants. These include mission expenses, bonuses, transportation allowances, session allowances, other bonuses, etc.

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

451. In order to allow for a better follow-up of the operations of Treasury correspondents and depositors, revenue declarations related thereto, shall be concomitantly issued to the benefit of paying parties.

452. Public accountants in charge of the centralization of operations shall 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.



- **Attestation of irrevocable transfer**

**453.** The Attestation of Irrevocable Transfer (AVI) shall take two forms, namely: the Certificate of Irrevocable Transfer for the purpose of a service delivery to the State or any other public entity, and the Certificate of Irrevocable Transfer of salaries and pensions.

**454.** The Certificate of Irrevocable Transfer for the purpose of a service delivery to the State or any other public entity is a document that 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 shall be delivered by the public accountant in charge of the accounting post to which the expenditure is assigned.

**455.** The Certificate of Irrevocable Transfer of Salary or pension 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 ineluctably transferred to the account of the beneficiary opened in the books of said institution. It shall be delivered by the competent services of the Directorate General of the Budget.

#### **16) Administration of Deposits and Consignments**

**456.** Pursuant to the provisions of Law No. 2008/003 of April 14, 2008 governing deposits and consignments, courts and administrations cannot authorize or order deposits or consignments with individuals or organizations other than the Fund for Deposits and Consignments. In addition, they cannot authorize debtors, depositaries and third parties to keep them in their capacity as receivers.

**457.** As such, from January 1, 2024, as provided for by the laws and regulations in force, deposits and consignments made outside the Fund for Deposits and Consignments shall be considered as null and void.

#### **17) Streamlining and optimization of the management of resources allocated to Diplomatic Missions and Consular Posts**

- **Scholarships and internships for Cameroonian students abroad**

**458.** Tuition fees for Cameroonian students abroad, scholarships and scholarship supplements shall be borne by the budget of the concerned ministries and paid by the assigned Public Accountants.

**459.** Payment of tuition fees is made directly to the benefit of the schools concerned, and scholarships and scholarship supplements are transferred directly to the bank accounts of beneficiaries opened in Cameroon.



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

460. School fees for children of Cameroonian personnel working in Diplomatic Missions and Consular Posts shall be governed by Decree n°82/552 of November 5, 1982. In accordance with the above-mentioned decree, an advisory committee shall be 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 to decide on the amounts of fees to be paid.

461. The disbursement of these fees shall be conditioned by the drawing up of the minutes of the aforementioned commission. The said fees shall be paid at the beginning of each semester of the year and exclusively for the schooling of eligible children.

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

462. Diplomatic Missions and Consular Posts shall establish the salary scale applicable to all local recruits in accordance with the legislation in force in the host country. They shall be required to pay the salaries of this staff by bank transfer for amounts exceeding one hundred thousand (100,000) F.CFA.

463. At the end of each quarter, the head of the diplomatic mission or consular post shall produce a report on the salary of locally recruited staff in diplomatic missions and consular posts, to the attention of the ministers responsible for finance and external relations respectively.

- **Management of insurance policies to cover the staff of Diplomatic Missions and Consular Posts**

464. 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 staff of the services under their charge, together with the corresponding insurance premiums.

465. The Head of the Diplomatic Mission or Consular Post shall sign a decision to pay the insurance premiums and other related fees of the insurance companies that offer the best insurance covers, and then forward the said decision to the paymaster for financial settlement.

466. Pending the appointment of finance controllers to diplomatic missions and Consular Posts, this function shall be exercised by the paymasters attached to these services.



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

### A. DRAWING UP OF ACCOUNTS

#### 1) The keeping of budgetary accounts

**467.** Budgetary accounting shall keep records on the revenue and expenditure operations on the budgets of the State and other public entities for the fiscal year. Budgetary accounting shall be kept in single entry by vote holder during the administrative phase of the public expenditure process and, by the Public Accountant during the accounting phase, in accordance with the relevant regulations on budget classification (*nomenclature*) and the chart of accounts (*plan of accounts*).

**468.** Budgetary accounts shall cover the fiscal year. The keeping of budgetary accounts shall permit for the determination of the budgetary results at the end of the fiscal year.

**469.** In the administrative phase, the budgetary accounts shall retrace, for a given fiscal 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 income related thereto;
- modifications of commitment authorizations (CAs) and payment credits (PCs) for the budgetary year in question;
- delegation of appropriations;
- commitments, verifications and payment orders made in the course of the year.

**470.** During the accounting phase, the budgetary accounts shall retrace, for a given year:

- receipts on the basis of collection orders issued by the vote holders or by spontaneous payments;
- the remainder of receipts to be recovered;
- payments of the fiscal year.
- outstanding payments.



**471.** Budgetary accounting in expenditures shall be organized in such a way as to show at any given time of the year (during and at the close of the budgetary year),:

- the amount of commitment authorizations still available, subsequent to commitments already done in the course of the year;
- the amount of unconsumed commitment authorizations in the course of the year that need to be cancelled;
- the amount of multi-annual commitment authorizations;

- the amount of payment appropriations consumed, subsequent to the taking into charge by the public accountant, the payment orders issued by the vote holder in the course of the year;
- the amount of expenditures authorised for payment by the vote holder but not yet paid by the vote holder;
- the amount of expenditure paid before the service delivery, without prior authorisation and for which regularisation operations related thereto, have not been done;
- the amount of outstanding payments;
- the payment appropriations to be carried forward and the payment appropriations to be cancelled.

**472.** Budgetary accounting in revenues shall be organized in such a way as to show at any given time of the year(during and at the at the close of the year):

- the amount of revenue issued;
- the amount of revenue actual collected;
- the outstanding amounts pending collection;
- the amount of receipts in spontaneous collections;
- the amount of receipts written off.

**473.** For monitoring purposes, finance controllers shall have to centralize budgetary operations of vote holders of the institutions to which they are attached, on behalf of the Minister in charge of Finance.

**474.** Vote holders shall be required, during the fiscal year, to produce quarterly budget execution reports specifically retracing the budgetary operations of the vote holders.

**475.** The administrative account, produced at the end of the fiscal year by the principal vote holder or the head of the public entity, shall comprise the main output (or deliverable) of budgetary accounting.

## **2) The keeping of Stores accounts**

**476.** Stores accounts shall be a permanent inventory accounting whose purpose shall be 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 shall bear on the operations of the acquisition, handling and disposal of both movable and unmovable assets of public administrations.

**477.** Under the responsibility of the vote holder, stores accounts shall be kept in single entry by stores accountants designated to that effect. Stores accounting shall make 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 sheets of the State and 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 kept under the charge of the State or other public entities by a third party within a regulatory framework.

**478.** Not falling under the jurisdiction of stores accounting, but under other specific regulatory jurisdictions shall comprise the following:

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

**479.** 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 stores accounts related thereto.

**480.** 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 shall be bound, under the authority of the vote holder, to produce stores accounts.

**481.** The practice of the function of stores accountant attached to a vote holder is incompatible with that of the finance controller.

**482.** Fixed assets and the stocks constituting the goods acquired shall be systematically registered into stores accounting books and documents in value and quantity.

**483.** Any material acquired by the State, public establishments, RLA or any other subsidized organization shall be stamped or marked by the stores accountant before its storage or allocation for use. The making statement shall include the following information: beneficiary structure, date of acquisition, origin (provider), user service and cost.

**484.** Any internal movement of materials shall be authorized by the vote holder, as well as followed up and recorded in stores accounting documents.

**485.** 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, shall be presented to the stores accountant.



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

**487.** Donations and legacies shall also be taken into charge by the stores-accountant:

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

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

**489.** Prolonged storage in stores or in waiting positions in corridors and around public buildings of durable equipment such as computers, photocopiers, typewriters, refrigerators, furniture and air conditioners is strictly prohibited. .

**490.** The competent services of MINDCAF and the ministry in charge of finance shall have to be systematically contacted by the principal or secondary vote holders, with regard to goods admitted for reform, within 90 days.

**491.** Likewise, consumable goods of edible and/or computer nature shall have to be put into service before their expiry date.

**492.** Each vote holder shall have 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.

**493.** The books and documents of stores accounting shall be subject to closure at the end of the fiscal year or at the end of the management period of a vote holder or stores accountant in conformity to well established procedures.

**494.** 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 Department of Normalisation and Stores Accounting to proceed with the collection and auditing of monthly accounts and the pre-auditing of stores management accounts.

**495.** Monthly accounts and stores management accounts shall be drawn up in accordance with articles 38 and 40 of the June 2012 Instruction laying down the norms and procedures of stores accounting.

**496.** Stores accounts shall reflect the administrative account of the vote holders. For this purpose, they shall be drawn up in the format and in respect of the chart of accounts (nomenclature) put in place by the Department of Normalisation and Sores-Accounting.





497. The stores accountant is a member of the reception commission of works (or services or goods) realised within the framework of Administrative Purchase Orders.

### 3) The drawing up of management accounts

498. Management accounts refers to a condensed document that each principal accountant must produce at the end of the fiscal year and forward to the audit bench of the Supreme Court. It shall be accompanied by supporting documentation in accordance with the regulations in force and shall be subject to a good number of modalities:

- its preparation for eventual examination by the Directorate of Public Accounting according to the quarterly on-site verification schedule, of the regularity of supporting documents and compliance with the classification of said documents;
- its transmission to the Audit Bench of the Supreme Court, no later than May 31 of the fiscal year following that for which it is established.

### 4) The drawing up of accounts in Diplomatic Missions and Consular Posts

499. Paymasters placed attached to Diplomatic Missions and Consular Posts shall be required to transmit their accounts, no later than the tenth (10th) of the month following the month to which they relate, to the Office of the Paymaster General of the Treasury for centralization.

500. Paymasters attached to diplomatic missions and consular posts shall be required to transmit a statement of account on the use of resources to the Office of the Paymaster General of the Treasury, accompanied by all supporting documentation for the half-yearly allocations and one-off budget appropriations allocated to them, no later than the tenth (10th) of the month following the end of the semester to which the statement of accounts is attached, for clearance.

501. Stores accounting shall be kept in diplomatic and consular representations in the same way as in the central services of the State, by regularly designated stores accountants.

### 5) End of year accounting operations

#### • Regularization operations

502. Regularization operations shall be operations recorded during the fiscal year but whose generating events are entirely or partially situated in the subsequent year(s). For this purpose, public accountants shall be required to take into charge regularization entries at the end of the fiscal year, notably in matters of prepaid expenses.

503. The vote holder shall transmit data on accrued expenses to the public accountant at the end of the fiscal year. These shall be 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.



**504.** The vote holder shall provide the public accountant with the data on depreciation and amortization of assets, which shall be approved and recorded in the minutes report duly signed by all the members of the inventory committee. Public accountants shall then be required to enter these non-cash operations (*operations d'ordre*) into the various accounting books.

- **Financial statements**

**505.** 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).

**506.** 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.

## **B. PRODUCTION OF CONDENSED (SUMMARY) STATEMENTS**

### **1) Budget information feedback**

**507.** All expenditure in the general and annex budgets, special appropriation accounts (SAAs) shall be processed in the PROBMIS and CADRE software systems.

**508.** Budget information feedback shall consist of the collection and consolidation of the PROBMIS and CADRE databases. It shall be done through the feedback forms if necessary. To this end, the DGB and DGTCFM teams shall be designated for these operations.

### **2) Production of the budget execution situation**

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

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

**511.** The data/information exchange and harmonization platform shall validate to-be-reclassified monthly statements of expenditure produced by the DGTCFM and the DGB, notably, statements on resource transfers and subventions that arise from expenditures on goods and services. They shall be reclassified in the trial balance in order to ensure consistency with the state budget execution situation.

**512.** The validation of the state budget execution situation shall be 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) Production and transmission of periodic condensed statistical reports at the DGTCFM**

**513.** All Centralizing Accounting Posts shall be required to produce and regularly transmit the following periodic situations:

- the daily cash situation;
- the statement of weekly and monthly outstanding payments, distinguishing between outstanding payments of less than three (03) months and outstanding payments of more than three (03) months, in accordance with the data from the general balance of the Treasury accounts;
- the treasury day (produced each month from cash base operations);
- the condensed situation of Treasury Operations (SROT), produced from budgetary operations and non-cash operations;
- the cash flow statement (produced from the daily cash situation);
- the budget execution situation;
- the monthly cash flow projection.

**514.** Public accountants attached to Public Establishments and RLAs shall be required to produce and transmit periodic situations no later than the 5th of each month, to the centralising accountant to which they are attached (Paymaster General of the Treasury, Specialised Paymaster, Regional Paymaster) the following information and documentation:

- the balance of accounts of the accounting post;
- the cash control report of the accounting post;
- the monthly statement of bank accounts;
- monthly bank reconciliation statements;
- the monthly income and expenditure certificate;
- the nominative statements of the balances to be paid/reminders to be recovered;
- the monthly situation of inactive values.

**515.** The periodic situations produced by the public accountants attached to Public Establishments and the RLAs shall be analysed each month by the Paymaster General of the Treasury, the General Paymaster and the Specialized Paymasters to which the various public accountants are attached.

**516.** The centralizing accountants (Paymaster General of the Treasury, Specialised Paymaster, and Regional Paymaster) shall notify the Public Accountants attached to Public Establishments and RLAs with the technical sheets for the analysis of periodic situations resulting therefrom.

**517.** The centralizing accountants shall be required to transmit to the Directorate of Public Accounting, for consolidation, no later than the tenth (10th) of the following



month, the balances of the month and the cumulative balances of the Public Establishments and RLAs.

**518.** The consolidated national balances of Public Establishments and RLAs shall be produced by the Directorate of Public Accounting, no later than twenty (20) days after the end of the following month. These balances shall be approved at the level of the National Committee for the Validation of Balances of Public Establishments and RLAs.

**519.** Failure by any public accountant, to comply with the obligation to produce and transmit the periodic situations mentioned above shall entail the suspension by the senior accountant of attachment, of the execution of payment orders emanating from the defaulting accountants.

**520.** No later than December 31, public accountants attached to Public Establishments and RLAs shall submit to the services of the senior accountant, all withdrawal and/or transfer orders, with relating to subsidies and/or transferred resources.

**521.** Subsidies received from the State and/or resources transferred but not consumed by the end of the budgetary year, followed by their cancelation by way of a deliberation or by resolution adopting the administrative account of the concerned public entity shall be charged under the budget appropriation titled "*other miscellaneous charges*" and debited against account 560.

**522.** To this end, Public Accountants placed with Public Establishments and RLAs shall have to communicate the required information to the Regional Treasurer-Paymaster to which they are attached, with a view to ensuring that the accounts of 4014 or 4477 should be drawn up with the same amount.

**523.** For the production of consolidated financial statements, vote holders shall be required to obtain the SIM-ba software in the RLAs and GIDOCEP in the PEs, after approval from the Minister in charge of finance.

**524.** Public Accountants attached to Public Establishments and RLAs shall be required, in the event of appointments or transfers occurring during the fiscal year, to produce a management account for the period covering their tenure of office before departure from the post.

**525.** Costs relating to the preparation and production of management accounts shall be borne by the budget of the organization to which the public accountant is attached.

#### **4) The production of the Treasury Accounts Balance and the Condensed Situation of Treasury Operations**

**526.** Centralizing accountants (Paymaster General of the Treasury, Specialised Paymaster, and Regional Paymaster) shall be required to send to the ACCT for consolidation, no later than the tenth (10) of the following month, the monthly balances and the cumulative balances of their financial circumscription, duly approved by the Accounting Quality Committee.



**527.** The monthly and cumulative balances sent to the ACCT shall be accompanied by the report of the said committee and other appended statements, the exhaustive list of which shall be drawn up by an act of the Director General of the Treasury, Financial and Monetary Cooperation. The report of the Accounting Quality Committee shall assess the consistency between the data of the trial balance and that of the other administrations represented at the sessions of this platform as well as highlight the corrections made and the difficulties encountered in the production process of the trial balance of the Financial Circumscription.

**528.** The consolidated national balance as well as the Summary of Treasury Operations (SROT) shall be produced by the ACCT no later than fifteen (15) days after the end of the month. The validation of the national balance and the SROT shall be 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) shall take part.

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

**530.** All the observations made by the administrations concerned during the trial balance validation session shall be taken into account and will 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.

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

**532.** The balances and annexe statements received from the various financial circumscriptions shall be analysed at the level of the ACCT. The technical notes resulting from these analyses shall be sent to the Centralizing Accountants (Paymaster General of the Treasury, Specialised Paymaster, and Regional Paymaster) no later than the twenty-five (25) of the month following that to which the situations relate.

#### **5) The situation of the call for funds and the disbursement of external financing**

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

**534.** With regard specifically to funding from the European Development Fund (EDF), the related operations shall be carried out by the CAON-FED.



**535.** The CAA and CAON-FED shall send to the MINEPAT (DGEPIP), monthly data on the call for funds and disbursements (loans and grants) for consolidation, and to the MINFI (DGTCFM and DP) for information and inclusion in the Government Financial Operations Table (GFOT).

**536.** Data consolidated by MINEPAT (DGEPIP) on the call for funds and disbursements shall be sent on monthly basis to the Autonomous Sinking Fund for the purpose of taking into account and to the MINFI (DGB and DGTCFM) for the purpose of budgetary coverage, accounting and production of the national balance of accounts.

**6) Public finance “Key Performance Indicators Table” (KPIT)**

**537.** The Key Performance Indicators Table (KPIT) is a document that gives condensed data on the Treasury’s main accounting posts, the banking sector and the ASF and on the level of realisation of State revenue and expenditure as well as on Treasury operations. It shall be uninterruptedly be made available after the balance of treasury accounts.

**538.** The Public Finance Key performance indicators table shall be produced monthly by the Forecasting Division at the latest twenty-three (23) days after the end of the month and shall contain the Government Financial Operations Table (GFOT) as per the level of payment authorizations.

**539.** A tentative version of the KPIT, accompanied by a statement of analysis, shall be produced and forwarded to the members of the Inter-ministerial Committee for the Evaluation and Validation of the KPIT and the generation of the GFOT no later than two (02) days before the meeting of the said committee is held.

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

**541.** At the end of this validation session, observations retained shall form the basis of recommendations addressed to the concerned administrations, which have a maximum period of three (03) days to resolve the problems identified and correct observed discrepancies.

**542.** Subsequent to these corrections, the Forecasting Division shall produce the final KPIT within a maximum period of two (02) days.

**543.** The Government Financial Operations Table (GFOT) approved by Inter-ministerial Committee for the Evaluation and Validation of the KPIT and the Generation of the GFOT shall form the basis for the production of the report on the execution of the budget.

**544.** The deadlines referred to in this circular shall be computed in calendar days.



## 7) The drawing up of the general state accounts

545. The General Government Account shall be produced by the Ministry in charge of finance, at the request of the DGTCFM and shall be transmitted to the Audit Bench of the Supreme Court under the same conditions as the settlement law.

546. In the General Government Account, shall be enclosed appended statements, approved by a committee made up of the representatives of the DGTCFM, the DGI, the DGD and the DNCM. In this context, the validation committee shall also be responsible for the verification of the comprehensiveness of the financial statements, as well as the validity of the corresponding appended statements.

547. The General Government Account shall include a condensed table of fixed assets drawn up at the end of an inventory exercise to determine the various assets of the State and other public entities. The said inventory work shall be carried out by the various census teams put in place by joint circular No. 0005/MINFI/MINDCAF of June 8, 2022.

548. Accounting data on the valuation of assets shall be transmitted by the main State Public Accountants to the DGTCFM (Directorate of Public Accounting), with a view to their integration into the General Government Account.

## 8) Consolidation of data related to the preparation of the draft settlement law

549. The settlement law is the document that shall ascertain the execution of the budget of the previous finance law.

550. The preliminary draft settlement law as well as its annexes is drawn up by the General Directorate of the Treasury, Financial and Monetary Cooperation and then forwarded to the Parliament no later than September 30 of the year following that of the exercise to which it relates.

551. 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.

552. The preliminary draft of the settlement bill as well as the General State Account and its annexes, shall be 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.

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

554. The centralization and consolidation of the data produced for the preparation of the settlement law shall be done at the level of the Directorate of Public Accounting. This shall be done according to the following schedule:

SERVICES DU PREMIER MINISTRE	
VISA	
011719	29 DEC 2023
PRIME MINISTER'S OFFICE	

- amending acts (credit appropriation transfers and virements, decrees of advances, ordinances) shall be approved and transmitted no later than April 15 of the year following that of the year to which they relate;
- data on public debt servicing shall 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 shall be sent by MINEPAT to MINFI no later than May 31 of the fiscal year to which the draft settlement law bill relates;
- Sectoral ministries, in conjunction with the sectorial officers of the Directorate General of the Budget shall obligatorily forward the data relating to the performance of programs accompanied by annual activity reports no later than May 31 of the year following that of the fiscal year to which the settlement law relates.

### C. CONTROL AND MONITORING/EVALUATION

#### 1) Control of the execution of the budget

**555.** The Minister in charge of Finance shall ensure the proper execution of the finance laws. This monitoring mission shall be accomplished, among other things, through targeted controls of the execution of the budget in particular domains with high risks of non-compliance and poor performance.

**556.** To this end, within the framework of the administrative control of the management of public finances, verification missions shall be carried out by the competent structures of the Executive in all public administrations, as well as in any private organization benefiting from public resources, in accordance with the regulations in force.

**557.** The reports of the said missions shall be forwarded to the authorities provided for by the texts in force.

**558.** In order to promote quality control as well as streamline control missions to various public administrations, officials in charge of control structures shall, as much as possible, mutualise or coordinate their actions and give privilege to joint missions.

- **Control and audit missions**

**559.** Control missions shall bear on budgetary and stores management of public services, RLAs, public establishments and enterprises or subsidized organisations and institutions.

**560.** These controls and audit missions shall take either the form of programmed or spontaneous interventions as prescribed exclusively by competent authorities. Not only may they be pedagogic but also repressive.





**561.** In order to guarantee compliance with the principle of opposability, teams in charge of audit missions shall communicate to the officials of audited structures, the audit observations and conclusion arrived at, as well as other resulting recommendations, where and when applicable.

**562.** To ensure that corrective measures have been taken by audited entities in conformity to any eventual recommendations made by auditors or controllers in view to addressing identified dysfunctions or cases of non-compliance, competent audit and control structures may, as when and where appropriate, initiate follow-up actions that aim at evaluating the effectiveness and efficiency of corrective measures.

**563.** Ministerial departments, public establishments and RLAs shall be 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.

**564.** Structures in charge of audit and quality expenditure shall carry out verification missions in all public and semi-public administrations in order to prevent and detect 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**

**565.** The alignment of administrative control with the requirements of performance management shall continue in 2024, within the framework of the implementation of programs and the accountability of vote holders.

**566.** The reinforcement of the system of management based on programs, the consolidation of the role of officials within the global performance management context that focuses on the attainment of strategic objectives set in the Performance Plans of Administrations (PPAs) on one hand, and on the public expenditure execution quality other hand, shall continue to be pursued.

**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 public investment budget (PIB)**

**567.** Monitoring and evaluation shall be a public investment management tool. It shall, on the one hand, permit for the proper execution of projects and, on the other hand, ensure that operations carried out correspond to targeted objectives. In concrete terms, the control and monitoring of the execution of the budget shall be carried out, in close collaboration, by MINFI, MINEPAT, MINDDEVEL and MINMAP at both the central and decentralized levels.

**568.** In order to facilitate the systematic monitoring of the use budgetary allocations made available to the various ministries for the fulfilment of their missions, monthly consultations shall be held within sectorial administrations in a bid to better monitor the



performance of their PIB and the preparation of the monthly survey note related thereto. This dialogue platform shall bring together the different actors of the PIB execution chain and the sectoral PIB officials of MINEPAT, MINDDEVEL, MINFI and MINMAP, to provide useful information that shall guarantee a harmonious execution of the PIB as well as remove all constraints that could hinder proper budget execution.

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

569. In order to facilitate the systematic monitoring of the use of budgetary appropriations allocated to them for the accomplishment of their missions, various ministries, public establishments and Regional and Local Authorities, shall be required to produce quarterly investment budget execution reports addressed to the Minister in charge of investments for consideration in the preparation of the quarterly report on the execution of the State budget.

570. As regards Cameroon's diplomatic missions and consular posts, the monitoring and evaluation of the execution of the budget shall be jointly done by the Ministries in charge of external relations, public investments and finance.

571. The Heads of Diplomatic Missions and Consular Posts shall be 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 PIB of the structures under their charge.

572. Regarding Public Establishments and Regional and Local Authorities, copies of their budget execution reports shall have to be forwarded to the ministries in charge of their technical supervision as well as to those that allocate resources to them.

573. These reports shall indicate in particular:

- the contracts award situation;
- the physical and financial execution situation;
- the situation of the auditing of the public debt, with regard to PEEs (Public Establishments and Enterprises);
- the difficulties encountered and solutions envisaged.

- **Quarterly review of the execution of the Public Investment Budget**

574. A review of the execution of the Public Investment Budget (BIP) shall be organized by MINEPAT in collaboration with MINFI and MINMAP once in a quarter to observe the progress of operations, examine the problems encountered and propose corrective measures.

575. Quarterly review reports shall, in addition to the main activities and operations carried out in the course of each quarter, highlight, ,:

- the level of execution of contracts;



- the level of physical execution of public investment operations;
- the levels of commitments, distinguishing those made on:
  - centrally managed budget appropriations;
  - delegated budget appropriations;
  - transferred resources;
  - investment grants;
  - counterpart funds;
  - external funding.
- the level of total expenditure verifications during the period;

**576.** The PIB execution review report shall serve as an input for the production, by the competent services of MINFI in collaboration with those of MINEPAT and MINMAP, of quarterly and mid-way reports on the state of budget execution.

**577.** The exploitation of the reports on the quarterly review of the implementation of the PIB shall permit for the update of the Projects logbook, if necessary, and shall be able to open the possibility of cancellation or transfer of credits, if it appears that certain projects have a high probability of not being able to be carried out before the end of the budgetary year thereby increasing the risk of seeing the credits related thereto, falling into foreclosure.

• **Information of the civil society and participatory monitoring**

**578.** Information of the civil society and participatory monitoring shall be governed by Decree No. 20/2013/7987 / PM of September 13, 2013 on the creation, organization and operation of monitoring committees of the physical and financial execution of public investment projects. In this context and for the purpose of involvement of the civil society in the budget process, measures shall have to be taken at the level of MINEPAT to facilitate civil society's access to all available information on the budget as well as on its execution.

**579.** The investment budget shall be widely disseminated through its posting and publication in newspapers eligible for legal announcements. The public shall therefore, be able to consult the list of projects, their nature and their geographical location.

**580.** Likewise, the reports of the public investment monitoring committees shall be forwarded to the various competent bodies as follows:

- the municipal technical committee shall forward its report to the Divisional technical committee for the monitoring of the physical and financial execution of public investments;
- the Divisional Committee shall forward its report to the regional committee for the monitoring of the physical and financial execution of public investments;



- the regional committee shall forward its own report to the national committee for the monitoring of the physical and financial execution of public investments;
- the national committee shall transmit its report on the physical and financial execution of public investments to the Prime Minister, Head of Government, MINEPAT, MINMAP, MINFI, CONSUPE services and the CONAC.

**581.** Within the framework of the management of public finances, key budget and accounting documents shall be produced throughout the budget process, from budget preparation, approval, execution, to control and monitoring as well as the drawing up of accounts.

**582.** The above-mentioned documents, that remain very essential in matters of fiscal transparency, shall 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 in the course of each fiscal year. This shall concern among others:

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

**583.** The budget documents cited above shall be published in advance to the attention of the government, the civil society and the general public.

**584.** To ensure that the public, including members of the civil society, should benefit from a non-discriminatory access to all budget documentation, budget information for each administration shall be published on its official website. All documentation related thereto and contained in these websites shall be accessible free of charge in the two official languages.

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

**585.** The quarterly review of the execution of the State budget shall constitute one of the fundamental elements of transparency placed at the disposal of the public, in the sense that it shall contribute towards a better infra-annual visibility of the execution of the budget provided for 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.

**586.** The reports of the quarterly review of the execution of the budget of the State shall allow 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, they shall also help in the making of recommendations that will contribute significantly and optimally to the correction of observed shortcomings.



**587.** Reports of the quarterly review of the execution of the budget of the State shall be 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 shall be made available to the public at the diligence of the minister in charge of finance.

**588.** The Quarterly Review of State Budget Execution reports shall provide:

- 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.

**589.** 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 2023 fiscal year, no later than forty-five (45) days after the end of each quarter. To this end, the principal authorizers of the State budget shall transmit their quarterly budget execution reports to the Ministry in charge of finance no later than twenty (25) days after the end of each quarter, as well as the other providing administrations information.

#### **4) Performance monitoring and evaluation**

- **Management control**

**590.** 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.

**591.** On the basis of the general objectives set by the Minister or the head of any other public entity, those responsible for the programs and sub-programs shall determine specific objectives associated therewith, allocate resources and monitor the results of the



services under their charge, for the implementation of programs. They shall ensure compliance with internal control and management control systems.

- **The ministerial program management chart**

**592.** Each ministerial department must develop or update, no later than January 31, its ministerial management charter, relying on the Management Control Coordinator, placed under the Secretary General.

**593.** The Ministerial Management Charter shall comprise a performance management document for all Ministerial programs. It shall be established under the responsibility of the Secretary General and will concern in particular:

- the terms and timetable for developing Annual Performance Projects;
- the modalities and timetable for developing and managing programs and performance management;
- quarterly reports and Annual Performance Reports;
- the organization of management dialogue;
- the circulation of information;
- the terms for the deployment of management control;
- the financial management and reporting rules.

- **The management protocol**

**594.** In order to ensure real performance management, program managers shall have to establish a program management protocol during the month of January 2021. It shall be a document that organizes, within a given program, operational planning processes, actions, activities, means, communication channels, monitoring and reporting processes. 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**

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

**596.** The management control coordinator shall prepare and transmits to the principal vote holder no later than ten (10) days after the end of the quarter concerned, a condensed report on the implementation of all programs, with a view to organizing of the quarterly management dialogue session.

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



**598.** Under the chairmanship of the each minister, assisted by the Management Control Coordinator, the ministerial management dialogue session shall have to bring together all the stakeholders implicated in the pursuit of the attainment of the objectives of the ministry:

- program managers and their management controllers;
- the heads of Public Establishments contributing to the achievement of the strategic objectives of the Ministry;
- the Manager in charge of Financial Affairs of the Ministry;
- the Financial Controller;
- the assigned Public Accountant.

**599.** Quarterly monitoring reports of programs shall have to contribute to the drafting of the Annual Performance Reports (APR).

**600.** Public Establishments and the RLAs shall have to adapt the above-mentioned performance management tools and mechanisms to their specific needs

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

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

**602.** To this end, particular emphasis shall be placed on the harmonization of the presentation formats of the budgets of Public Establishments, their annual performance reports as well as their administrative and management accounts.

**603.** Public establishments shall have to forward their administrative accounts for the 2023 fiscal year to the Minister in charge of Finance no later than July 30, 2024.

**604.** Public establishments shall have to forward their annual budgets and investment plans of Public Establishments, accompanied by a report on personnel in service, the debt situation and the related internal audit plan, to the Minister in charge of Finance no later than January 15, 2024.

## **FINAL PROVISIONS**

**605.** The Minister in charge of finance shall remain the unique vote holder in when it comes to the execution of State revenues. With regard to non-tax revenues, the heads of ministerial departments shall be the delegated vote holders. The Director Generals of Taxation and Customs shall be the delegated vote holders of tax and customs revenues respectively. The Director General of the Budget shall be the Delegated Vote Holder in matters of expenditure, to ensure the proper execution of finance laws and compliance with budget balances.

**606.** The procedural elements for the implementation of the 2024 public budgets are annexed to the present circular.



607. These annexes shall form an integral part of the body of this Circular and shall be made up of the reference manual for the implementation of the budgets of the State, public establishments and other subsidized entities (Annex 1); and the reference manual for the execution of the budgets of Regional and Local Authorities (Annex 2).

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 2024 fiscal year./-



Yaounde, the 29 DEC 2023

THE MINISTER OF FINANCE



  
Louis Paul MOTAZE