

MINISTRY OF FINANCE

REPUBLIC OF CAMEROON
Peace – Work – Fatherland



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CIRCULAR N° _____ /C/MINFI OF _____

30 DEC 2021

On the Instructions relating to the Execution of the Finance Laws, the Monitoring and Control of the Execution of the Budgets of the State and Other Public Entities for the 2022 fiscal year

SERVICES DU PREMIER MINISTRE	
VISA	
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PRIME MINISTER'S OFFICE	

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THE MINISTER OF FINANCE

To All:

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

The promulgation of the finance law for the 2022 fiscal year comes in a context marked at the national level, by the pursuit of the implementation of the National Development Strategy 2020-2030 (SND30) and the global response plan against the Coronavirus and its economic and social repercussions, the implementation of the post COVID-19 economic recovery plan and the new Economic and Financial Program concluded with the International Monetary Fund (IMF), the strengthening of social cohesion and the decentralization process through the operationalization of the Regions, the pursuit of the import-substitution policy, the maintenance of a security watch over the entire national territory, the continued reconstruction of the regions affected by security crises (North-West, South-West and Far-North), the fight against multifaceted security threats and the gradual implementation of the Universal Health Coverage (UHC). These issues and challenges require a large volume of resources, the mobilization of which has slowed down due to the COVID-19 pandemic.

In its preparation, the Finance Law for the 2022 fiscal year was largely influenced by the completion of the process of aligning the budgetary accounts with Decrees n°2019/3187/PM of 09 September 2019 and n°2019/3119/PM of 11 September 2019 respectively to lay down the general framework for the presentation of the State Budgetary Nomenclature (SBN) and the State Accounting Plan (SAP). This alignment, which marks the definitive and complete repeal of the 2003 State Budget Nomenclature, places our country firmly in the dynamic of the implementation of the 2011 Community directives and the transition to asset accounting

At the sub-regional level, the extraordinary summit of the CEMAC Heads of State that held in Yaoundé on August 18, 2021, focused on the structural transformation of the economies of member states through industrialization and diversification, as well as the profound improvement of the business climate, in order to support the post-COVID-19 re-launch of the economy.

Hence, the State budget for the 2022 fiscal year will be implemented within the context of uncertainties that require more caution and vigilance on the part of the Government, especially in regard to its strategic and budgetary choices.



To this end, and in view of the pressure exerted on public finances by the health and security crises, the orientation of the overall budgetary policy for the 2022 fiscal year remains the pursuit of budgetary consolidation and the reduction of the budget deficit, in a bid to guarantee public finance sustainability, debt viability and macroeconomic stability .

The 2022 Finance Law aims at reducing the budget deficit to 0.8 percentage points taking it from 2.8% of GDP in 2021 down to 2% in 2022. In this perspective, the level of debt would be brought under control at 45% of GDP in the medium term between 2021 and 2023; a threshold that is lower than the 70% set by the CEMAC.

The main axes of budgetary consolidation in 2022 will remain the pursuit of the optimization of the mobilization of non-oil internal revenues on the one hand, and the rationalization of public expenditure as well as the maintenance of realistic and sincere budgetary forecasts on the other hand.

In this regard, planning and anticipation of expenditure should be essential to ensure consistency between the pace of expenditure commitment and that of revenue collection. The respect of budget allocations, the restriction of unforeseen expenditures and the limitation of the use of exceptional budget execution procedures remain requirements that will go a long way to contribute to budgetary discipline.

These requirements are reiterated in detail in this circular, the content of which is essentially centered on the measures that will contribute to the effective implementation of the budgetary policy as defined by the executive and approved by the Parliament.

In 2022, the execution of the budget of the RLAs is taken into account in a specific way. To this end, in addition to the reference manual relating to the execution of the State budget and public establishments, a reference manual for the execution of the budgets of the RLAs is annexed to this circular. It sets out the different procedures for the execution of the budget in terms of revenue and expenditure and identifies the main stakeholders in the budgetary chain of the RLAs.

It is therefore up to all officials of public administrations, managers of Public Companies and Establishments (PCEs), the Executive Heads of RLAs Project and Program managers and other persons ranking as such, and officials of in charge of control structures and institutions, to mobilize the various agents placed under their authority, around the issues, challenges and objectives inherent in the efficient and harmonious execution of public budgets for the 2022 fiscal year.



GENERAL PROVISIONS

1. The budget of the State and other public entities shall be enforceable as of 1 January 2022.
2. The Minister in charge of Finance is required to produce and publish quarterly reports on the implementation of the 2022 budget no later than forty-five (45) days after the end of each quarter.
3. Finance Controllers shall refrain from affixing their visas to draft contracts on the budget after 15 October 2022, 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 public finances.
4. The dates for the closure of commitment and payment authorisation operations on the budgets of the State and other public entities for the 2022 fiscal year shall be fixed by the Minister in charge of Finance. However, these deadlines may not go beyond November 30, 2022 for the closure of commitment operations and December 31, 2022 for 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 2022 fiscal year must be taken into charge and may be paid by the Public Accountant during the complementary period that runs from January 1 to 31 2022.
6. In bid to decide on the expenditure for the 2021 fiscal year that is to be carried over to the 2022 budget, carry-over conferences shall be jointly organised by MINFI and MINEPAT by 28 February 2022 at the latest. Prior to these conferences, the administrations must collect the expenditure files to be carry-over from central services, deconcentrated services and RLAs (for transferred resources).
7. These conferences shall be sanctioned by a report that contains the list of expenditures that are eligible for carry-forward that have been jointly determined by the MINFI and the MINEPAT. This report shall give rise to a decree signed by the Prime Minister, Head of Government no later than 31 March 2022 determining the repartition of credits carried forward and authorising the transfer of credits from the carry-forward budgetary head to the budgetary heads of the concerned administrations. This decree shall increase the payment appropriations of the administrations in the concerned programmes or endowments without eroding the authorised budget balance of the on-going year.
8. Within the context of the dematerialization of the expenditure title in the *commitment order zone*, the needs expression form, the Administrative purchase order (APO), the funds disbursement decision, the mission order and the commitment order will be generated by the PROBMIS application.
9. The Minister in charge of Finance shall prepare and publish the report on the implementation of the 2021 budget by the end of April 2022 at the latest.



I. THE MAJOR AXES OF THE 2021 BUDGETARY POLICY

A. MEASURES BEARING ON THE OPTIMISATION OF THE COLLECTION OF TAX AND NON-TAX REVENUES AND CUSTOMS DUTIES,

1) Tax measures

10. The new fiscal measures proposed within the framework of the finance law for the 2022 fiscal year are in line with the objectives of budgetary consolidation and modernization of our public finances, prescribed by the Head of State.

11. Thus, the tax innovations of the 2022 finance law mainly aim to strengthen the efficiency and effectiveness of the tax system in terms of resource mobilization, simplicity and equity, with a view to supporting the National Development Strategy Plan set forth by the Government.

12. In addition to the sole measure to broaden the base (a), the tax changes in this finance law relate to improving the business climate (b), socio-economic promotion (c) and the promotion of tax compliance (d).

a. Measure to broaden the tax base

13. The finance law for the 2022 fiscal year establishes a tax on money transfer operations at the rate of 0.2% of the amount transferred or withdrawn. These taxes concern :

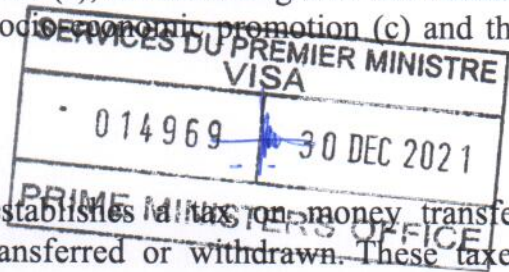
- money transfer operations carried out by any means or technical support that leaves a trace, notably, by electronic means, mobile telephone, telegraph or by telex or fax, with the exception of simple bank transfers and transfers for the payment of taxes, duties or other levies.
- cash withdrawal operations following a money transfer made to financial institutions or telephone companies.

b. Measures to improve the business tax environment

•The lightening of the tax burden

14. The reduced rate of the TSR (*Taxe Spéciale sur le revenu*) of 5% has been brought down to 3 %. Subject to this new rate are:

- Remunerations within the framework of public procurement for which the successful tenderers are not domiciled in Cameroon;
- Remunerations for services of all kinds provided to oil companies during the research and development phases;
- Remuneration paid by maritime transport companies governed by Cameroonian law for the rental and charter of vessels, the rental of spaces on foreign vessels and for commissions paid to port agents abroad.



- Commissions paid to money transfer companies located abroad.

15. The rate of registration duties on the massive transfer of social rights have been reviewed downwards from 15 % to 5 % in a bid to lighten the restricting of enterprises.

16. The modalities for the liquidation of registration rights in matters of change of ownership of property in the case of death have been readjusted as follows:

- the reduction in rates (the ceiling rate is reduced from 10% to 5%);
- raising the deductibility of funeral expenses 500 000 to 2 000 000 F CFA ;
- the consecration of a tax amnesty for penalties for regularizations made during the 2022 fiscal year.

17. The transfer of property for the benefit of public utility associations, the State and its other arms, as well as faith-based bodies duly approved by the competent authority is henceforth free of registration and no longer on proportional rates.

18. The finance law for the 2022 fiscal year streamlines the scope of prepayments on purchases through the submission to prepayment, of all purchases carried out at the level of industrialists, importers and loggers,

19. The finance law for the 2022 fiscal year adapts the provisions relating to the tax regime of the stock market sector to the new organization of the stock market in Central Africa.

•The reinforcement of legal certainty

20. The finance law for the 2022 fiscal year relaxes the conditions for deductibility of losses relating to bad debts of companies by exempting from the obligation to justify the exhaustion of the means of recovery, for debts of small amount that have been a subject provision over a period of 5 years.

21. In line with the rationalization of tax regimes that took place in 2012, the finance law for the 2022 fiscal year defines a specific tax regime for non-profit organizations (entities that do not carry out economic activity for the purpose of making a gain for their members and/or do not compete within the commercial sector) through :

- the establishment of their tax regime : these entities are exempt from the payment of business licenses, company tax and land tax. Nevertheless, they remain liable, subject to any legal exemptions provided for, to VAT, tax on income from movable capital on their investments, registration fees, as well as withholding taxes and levies collected from third parties. ;
- the clarification of their tax obligations : quarterly and annual declaration.
- for non-profit organizations carrying out commercial activities, provision is made for the application of a reduced corporate tax rate of 15% on said activities together with a deposit at the preferential rate of 1.1%.



22. The exemption from TSR provided for by the Petroleum Code for the benefit of petroleum companies in the research and development phase in line with the Petroleum Code.

23. Strengthening of fiscal measures to promote youth employment, through exemption from any tax levy on allowances paid by companies to young graduates as part of a pre-employment internship.

24. Confirmation of the exemption from the prior requirement of an exemption certificate to benefit from the VAT exemptions provided for in Articles 122 and 128 of the CGI.

25. The harmonization of the procedures for reimbursing VAT credits from organizations recognized as being of public utility, by replacing the requirement of the prior visa of the Director General of Taxes, by a simple validation by the management services in matters of the reimbursement of VAT credits for the benefit of said bodies.

26. The consecration of the principle of transfer of tax debts and claims in the context of corporate restructuring operations, with a view to aligning national legislation with the OHADA Uniform Act relating to commercial company law.

27. The ascertainment of the start date of the material control operations by a report, which represents the starting point for the counting of the notification deadlines, as is the case for the end of the control operations.

28. The reorganization of the powers of assessment, collection and control of state, cadastral and land revenues, and then, establish the new methods of declaration and payment of said revenues through:

- The confirmation of MINDCAF's competence in matters of assessment;
- the authorization of MINFI in matters of control and recovery. However, competence in matters of control and recovery for taxpayers keeping their files remains that of the specialized management units of the tax administration,

The methods of controlling the said revenue will be specified by a specific text of the Minister in charge of finance.

- the establishment of the exclusive competence of MINDCAF in terms of granting free discounts on said withdrawals;
- the dematerialization of payments for state, cadastral and land revenues.

c. Socio-economic promotion measures

29. The finance law for the 2022 fiscal year establishes full deductibility without any capping for donations and gifts granted by companies as part of the construction and development plan for economically stricken regions.

30. In order to revive the banana industry, the following fiscal measures are taken for the 2022 financial year:



- for companies in the sector located in Economic Damage Zone (EDZ), the granting for a period of seven (07) years, of the same tax facilities already granted to new companies investing in the EDZs (exemption from business license, 'IS and minimum collection, VAT and registration fees);
- for companies in the sector not located in an Economic Damage Zone: the granting for a period of seven (07) years of a 50% reduction in the rate of the deposit and the minimum collection, of the tax on companies, as well as the calculation of the said deposit on the Free On Board (FOB) value.

31. The establishment of a temporary and optional mechanism to neutralize the tax consequences of the free revaluation of their fixed assets by companies, carried out in application of the provisions of the Uniform Act relating to accounting law and financial information and the OHADA accounting system.

d. Measures to promote tax compliance

32. The 2022 finance law establishes a discharge of 10% on rents received from non-professional tenants.

33. For the 2022 fiscal year, taxpayers who spontaneously adjust their tax situation with regard to the tax on property income and the tax on land ownership are exempt from tax reminders as well as penalties over the period not prescribed.

34. The institution of an obligation to keep separate accounts for companies which, in addition to their main activity, carry out on an ancillary basis another activity liable to be the subject of independent operation.

35. The establishment of a reduced penalty rate of 15%, instead of the common law rates of 30%, or even 100% or 150% hitherto applicable in the event of insufficiencies, omissions or concealments which affect the base or the elements of taxation

36. In favor of the finance law for the 2022 fiscal year and with a view to the dematerialization of the location (geo-location) of taxpayers, the issuance and the certification requirement of the location certificate are now abolished.

2) Customs measures

37. The new customs measures enshrined in the Finance Law for the 2022 fiscal year essentially aim at pursuing the implementation of the import-substitution policy, improving the social climate and the business environment, as well as supporting decentralization dynamics.

a. Promotion of the import-substitution policy

38. The promotion of the import-substitution policy translate firstly to the total exemption from customs duties and taxes on the importation of goods intended for priority sectors of agriculture, animal husbandry, human and animal health, as well as extensive local wood processing activities. This comes



- prefabricated buildings under tariff heading 9406, for the use of greenhouses intended for agriculture;
- improved animal and plant seeds intended to strengthen animal and agricultural production;
- vaccines for human and veterinary medicine, drugs for veterinary use as well as software for medical use imported by approved persons ;
- medical devices, equipment and materials mentioned by name in the specific list validated by the Minister in charge of finance intended for raising the technical platform in hospitals, for a period of twenty-four (24) months ;
- medical devices, equipment, materials and tools mentioned by name in the specific list validated by the Minister in charge of finance, intended for the development of local intensive wood processing activity

39. The promotion of the import-substitution policy translates secondly to the submission to *ad valorem* excise duty of certain imported goods for which the local supply is abundant and sufficient or which present negative externalities. This concerns :

- at the rate of 25% : tea (0902), coffee (0901.11.12.000 to 90111 19 ; 090111 22 to 0901.11.49.000 ; 0901.11.52.000 to 090112.00.000 ; 0901.21.00.000 and 0901.22.00.000), edible fruits (0801. to 0814), pepper and chilli (0904), potatoes (0701.90.00.000 ; 0710.10.00.000) and natural honey (0409.00.00.000) ;
- at the rate of 12.5% : cocoa butter, including when it is used as an input (1804.00.00.000) and meat and edible offal of bovine, caprine, sheep and poultry species (0201. to 0210).

40. Nevertheless, goods referred to in the previous paragraph may be exempt from import excise duties 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 of the 2020 fiscal year;
- when they are covered by a deficiency certificate issued by the Minister in charge of Trade on the basis of an investment project for the local manufacture of the product concerned, in application of the provisions of article six of the finance law for fiscal year 2021.

41. Finally, the promotion of the import-substitution policy is concretized through the increase in the tax rate for the export of log wood from 35% to 50% of the FOB value of the species, in order to promote the local processing of wood before export.

b. Broadening the tax base

42. The 2022 Finance Law establishes the harmonization of the valuation of vehicles and other machinery in use, the exemption from the exit tax for certain agricultural products, the protection of taxpayer rights and the bonding of customs operations and activities related to said operations.



43. With regard to the harmonization of the assessment of second hand vehicles and other moving machinery :

- the benchmark for valuing imported second hand vehicles is made up of the Argus automobile, the Kelley Blue Book, usual retail sites, places of sale and, where applicable, the export market. To the value resulting from the consultation of said instruments, is added the cost of transport and insurance ;
- when the consultation of official quotes or merchant sites results in several values proposed for the same vehicle (make, type, year, etc.), the customs value to be used is the average of the values proposed by said standards ;
- for the determination of the last " Argus hill " for passenger vehicles and light and heavy commercial vehicles, it is used four years below the last current hill ;
- any passenger vehicle over 18 years of age and any light or heavy commercial vehicle over 13 years of age is valued on the basis of the residual value ;
- the cost of transport applicable to land borders is set as follows :
 - 200,000 FCFA for passenger vehicles and light utility vehicles ;
 - 400,000 FCFA for trucks,
- imported vehicles, presented in cut-up, dismantled or unassembled condition, are valued as follows :
 - When the vehicle is presented in the cut-up state, it is treated as spare parts for vehicles and customs clearance does not give rise to the issue of a customs clearance certificate for a vehicle;
 - When the vehicle is presented in the disassembled or unassembled state, it is assimilated to a whole vehicle, within the meaning of the general interpretative rules of the Harmonized System of description and codification of goods, and evaluated according to the CIVIC procedure in force.

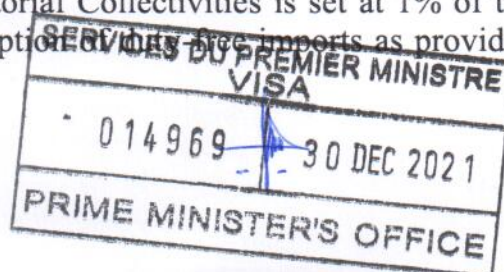
44. As regards the export duty, pepper and honey are exempt on export, whether manufactured or not.

45. The bank guarantee constitutes the main means of guaranteeing customs operations. This type of surety also extends to the profession of Authorized Customs Broker, in accordance with the relevant community regulations. Consequently, other forms of surety, including those issued by insurance companies, are prohibited.

46. However, the bank guarantee can be replaced by a moral guarantee, in the form of confraternity or diplomacy, under the conditions set out by the regulations in force.

c. Support for the decentralization dynamics

47. The rate of the special excise duty, intended to finance the removal and treatment of garbage for the benefit of the Decentralized Territorial Collectivities is set at 1% of the taxable value of all imported goods, with the exception of ~~services~~ imports as provided



for by the Customs Code of the Economic and Monetary Community of Central Africa (CEMAC).

3) Non-tax revenue measures

a. The broadening of the service revenue base

48. In 2022, inter-ministerial platforms will be set up between the Ministry in charge of finance and the various sectorial administrations, with a view to maturing and formalizing the niches of non-tax revenues falling under these administrations, for their inclusion into the Finance Law.

49. The revision of texts and the introduction of fines proportional to the damages should allow good regulation of national economic activity and increase the base of non-tax revenues, in view of the multiplicity and seriousness of infringements to various regulations.

50. Recovery objectives must imperatively be set at the start of each financial year in the administrations. To this end, the Ministry in charge of finance (Directorate General of the Budget) will support the departments in charge of revenue in the development of tools for forecasting service revenue, as well as in achieving recovery objectives.

51. The monitoring of outstanding receipts (MAR) of service revenue is imperative in optimizing and securing non-tax revenue. To this end, the administrations concerned must transmit to the Ministry in charge of finance (Directorate General of the Budget), the situation of their MAR as well as the list of taxpayers.

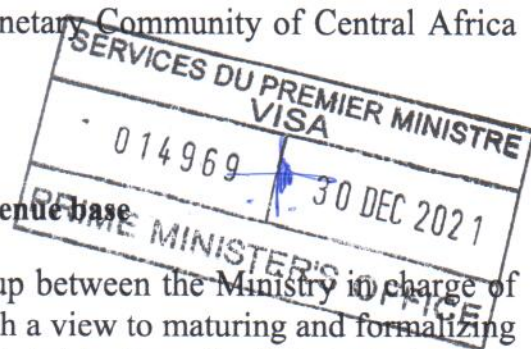
52. A system for monitoring the collection of dividends and other financial products will be put in place by the Ministry of Finance in the 2022 fiscal year, in a bid to optimize the collection of this type of non-tax revenue.

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

54. The above classification of non-tax revenues does not apply to duties and levies collected by the tax administration.

b. Optimization of service revenue collection

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



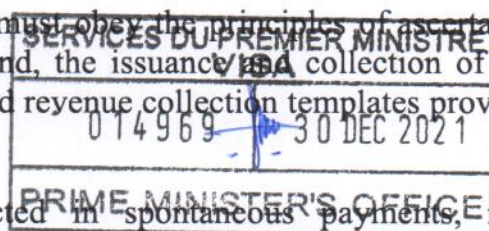
56. Service revenues are collected exclusively through the dedicated intermediate revenue collection services (*régies des recettes*) that figure on the list published by the Minister in charge of Finance and notified by the latter to the concerned delegated vote holder at the start of the financial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

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

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

59. Each revenue intermediate revenue collection services must be attached to an accounting or treasury station in order to guarantee traceability and reduce the risk of loss of revenue.

60. The collection of services revenues from must obey the principles of ascertainment, verification and prior authorization. To this end, the issuance of service revenues must be carried out on the harmonized revenue collection templates provided by the Ministry in charge of finance.



61. Exceptionally, for service revenue collected in spontaneous payments, revenue emissions duly approved by the competent finance controller must be carried out monthly in regularization, at the behest of the delegated vote holder.

62. All administrations and structures in charge of the execution of the service revenues must send to the Ministry in charge of finance the list of the persons in charge of the emission of the said receipts.

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

64. The detailed statistics of the emissions of revenue, duly approved by the Finance Controller, must imperatively be transmitted by the latter, to the General Directorate of the Budget.

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

66. The detailed monthly statistics of allocated or to-be-distributed revenues and of the collection of services revenues must be sent, by the Pay master General of the of the

Directorate General of the Treasury, Financial and Monetary Cooperation, no later than the 10th of the following month, to the General Directorate of the Budget, with copy to the Regional Finance Controller

67. Data on service revenues must be validated quarterly by all the administrations and structures in charge of the said revenues before their publication. To this end, a detailed report on the situation of the execution of service revenues must be produced each quarter by the competent services of the Ministry in charge of finance.

68. Joint controls teams shall be deployed, in order to ensure compliance with the relevant texts, regarding the issuance of revenue collection claims as well as ensure the exhaustiveness, effectiveness and recording of the said revenues.

69. A mechanism will be put in place in 2022 to ensure the securement of non-tax revenue through the gradual elimination of the handling of cash by service revenue managers and other intermediary agents and the introduction of modern means of payment in the process of collecting such resources (e-payment, payment via mobile money, etc.) by the public treasury.

c. Revenue management of consular services

70. The revenue from consular services constitutes service revenue regularly taken into account in the State budget, in accordance with the provisions of article twenty-one of the finance law for the 2022 fiscal year.

71. Revenue from consular services consists in particular of :

- paper visa ;
- e-visa ;
- biometric consular cards ;
- the diplomatic pass ;
- the death pass.



72. Receipts from consular services are collected exclusively electronically, through the platform implemented by the operator contracted by the Government.

d. Management of state and cadastral revenues

73. The assessment and collection of state, cadastral and land revenue fall within the respective competence of the administration in charge of State property and surveys, and of public accountants, in accordance with the provisions of article nine of the finance law for 2022 the Fiscal year. However, the specialized management units of the DGI exercise competence in matters of tax bases and revenue collection for the companies under their registers.

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

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

76. Penalties relating to state, cadastral and land revenue may be subject to remission or moderation by the Minister in charge of domains.

B. MEASURES AIMED AT AMELEORATING THE QUALITY OF PUBLIC EXPENDITURE

1) Rationalization of the expenditures of the State and other Public Entities

a. Expenditures on salaries and pensions

77. In view of the current budgetary revenue mobilization capacities and taking into account the CEMAC standard that sets at 35% of tax revenue, the ceiling of the sustainability ratio of the State salary bill, the threshold of annual budget appropriations reserved for planned recruitments must not exceed the total amount of 7.2 billion FCFA, to ensure the sustainability of the wage bill in the state budget.

i. Continual sanitization of the State payroll

78. In order to sanitize the State payroll, each head of structure or service is required to transmit to the structures in charge of the management of personnel and salaries his or her administration, names, public service registration number and place of employment of the collaborators of deceased staff. In addition, the competent structures of the Ministry in charge of finance ensures the effective update of the payroll of various administrations..

79. Within the framework of the permanent update of the State payroll and in accordance with Decree no.2012 / 079 of March 9, 2012 on the deconcentration of the management of State personnel and payroll, the structures in charge of personnel management and salaries must ensure the regular verification of the salary components (elements) paid to public officials of their respective administrations to ensure their consistency with their actual administrative situation. These include, in particular, allowances, indemnities and other advantages paid in salaries.

• Revitalization of the inter-ministerial for the control of arrears

80. The inter-ministerial committee in charge of verifying the arrears resulting from the processing of salary files will have to strengthen its verification mechanism with a view to continuing to improve the quality of salary expenditures. It will focus on consolidating the process of decentralisation of personnel and payroll management and a better mastery of the said public service payroll by the processing sites.

81. This committee will regularly control and validate arrears before they are paid as well as make a general assessment of the quality of the processing carried out by the services in charge of pensions and salaries.

• Sustaining of the gains resulting from the COPPE 2018 operation



82. Within the framework of the consolidation of the budgetary economies expected after the operation of the Physical Headcount of State Personnel (COPPE) conducted in 2018, the Ministry of Finance, in collaboration with the other administrations, will continue with the management of the post-census phase to allow, among other things, the recovery from banks and micro-finance institutions, the sums of money unduly received by suspended government workers. In addition, in collaboration with the Ministry of Finance and all other stakeholder administrations, the Ministry of Public Service and Administrative Reforms will have to ensure the effective suppression from the state personnel card index, civil servant that have been permanently suspended.

83. In collaboration with the concerned administrations, the Ministry of Finance will have to ensure the automatic placement on retirement public officials who have attained the retirement going age, as well as those who have come to the end of special extensions granted to them by the competent authorities.

- **Monitoring of the constitution of pension rights of public officials on *secondment***

84. In order to ensure the constitution of retirement pension rights to any public official on *secondment* or placed at the disposal of another arm of the State, each host organization must regularly pay back to the Public Treasury, as the case may be, the mandatory retirement contribution deductions made from the remuneration of such officials as well as the employer's contribution in its capacity as the employer.

85. In order to avoid the payment of undue salaries to State employees governed by the General Status of the Public Service and placed on *secondment* or State agents governed by the labor code and placed at the disposal of the other arms of the State (Regional and local Authorities, public establishments, etc.), any host organization must imperatively require the person concerned, to produce a certificate of cessation of salary payment issued by the Minister of Finance.

- **The follow-up of the card index of state personnel that is housed by the State**

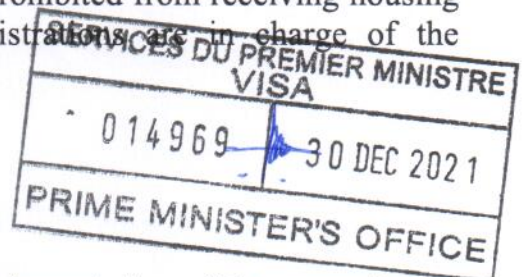
86. A statement showing the situation of State personnel housed by the administration shall be drawn up every six months by the Ministry in charge of housing and sent to the territorially competent services of the Ministry of Finance (Budget and Treasury departments) for follow-up.

87. All state personnel that are lodged by the state are prohibited from receiving housing allowances. The finance controllers of public administrations are in charge of the suppression of the code relating thereto.

- ii. **Management of the salary debt**

- **Evaluation of the salary debt**

88. Within the framework of the monitoring of the implementation of the commitment plan for the monthly forecast of salary and pension expenditures, the monthly quotas for



arrears resulting from the processing of files in the salary chain will be notified in advance to the various administrations in line with the available budgetary appropriations.

- **The rationalization of expenditures on salaries and pensions in structures under tutelage**

89. The recruitment of personnel into public structures under tutelage and for which subventions constitute a greater part of their resources, is forbidden.

b. Current expenditures excluding salaries

i. Streamlining the allocation of financial benefits

- **The payment of allowances, bonuses and other benefits**

90. The cumulation of advantages, the payment of surplus amounts, the provision of advantages to staff not entitled to benefit from such and the payment of advantages not previewed by any text is prohibited

91. Budget appropriations for the payment of rebates, bonuses and other allowances to the staff of decentralized services are systematically subject to delegation.

92. As a transitional measure and pending the adoption of relevant texts, the financial benefits budgeted by the finance law but not structured by a regulatory text may be executed after the written accord of the Minister in charge of Finance. For this purpose, the request for agreement will be accompanied by the decision attributing these benefits. This must show in addition to the surnames, first names, salary code numbers, grades and activities carried out by the beneficiaries, the gross amount allocated, the amounts of deductions and the net amounts to be paid out.

93. Specific allowances, specific bonuses and special duty allowances shall be committed quarterly or half-yearly, as the case may be, within the limits of the available budget appropriations, on presentation of a nominative statements of the beneficiaries and the proof of the so-called specific services.

94. For the allowances, bonuses and gratuities paid at the level of RLAs and PEs duly authorised by competent deliberating organs, the chief executive officers, in attributing such benefits, shall ensure that they are granted in strict respect for the quality, rank and grades of potential beneficiaries.

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

95. Allowances for the work of ministerial and inter-ministerial committees and working groups shall be provided in accordance with Decree No. 2018/9387/CAB/PM of 30th November 2018 and Order No. 025/CAB/PM of 05th February 2019.



96. Expenditures relating to session allowances for ministerial and inter-ministerial committees and working groups are included in the category "Other personnel expenditures". These expenditures shall be paid by bank transfer or in cash.

- **Rationalization of expenses related to scholarships and internships**

97. Expenditures on scholarships and internships constitute a significant part of personnel expenditure. The mastery of this category of expenditure should contribute to the savings efforts required of various user administrations. This requires that the selection process of the different beneficiaries of scholarships and internships should be rigorous, well documented as well as ensure the respect of the regulatory provisions on this subject to which the Finance Controllers are called upon to be the judges of regularity.

98. Tuition fees for Cameroonian students abroad, scholarships and payments related to scholarships are borne by the budget of the concerned ministerial departments and paid by the assigned public accountant. The payment of tuition fees is made directly to the benefit of the concerned Schools, and scholarship and as well as other scholarship related payments are transferred directly to the bank accounts of beneficiaries domiciled in Cameroon.

- **Overtime work allowances**

99. Overtime work allowances must strictly comply with the provisions of Decree No. 74/694 of 29 July 1974 for civil servants and No. 95/677/PM of 18 December 1995 for State Agents governed by the Labour Code.

- **Evacuation for health reasons**

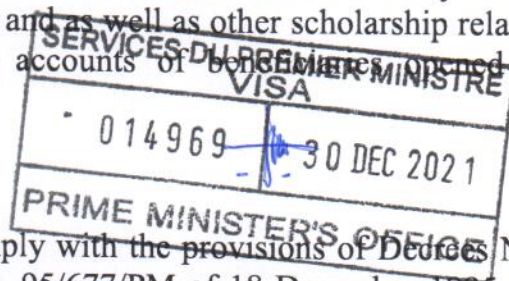
100. Evacuations for health reasons to central and general public hospitals are preferred. However, in case of necessity, medical evacuation may be considered abroad, in accordance with the provisions of Decree N° 2000/692/PM of 13 September 2000.

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

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

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

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



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

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

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

• **Funeral expenses**

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

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

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

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

ii. Expenditure assessment

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



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

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

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

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

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

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

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

117. Central and regional official price lists shall be made available to vote holders by the Ministry in charge of prices or by its Regional Services, as the case may be. Vote holders will be required to refer themselves to the official price list including



purchase and/or acquisition agreements; else their personal responsibility shall be on the line, should goods and/or services be over-priced

118. 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. Nevertheless, the verification of quantities and metrics are a reserved domain of control engineers.

iii. **Budgetary regulation measures**

• **Commitment Plan**

119. In order to ensure coherence between commitments and quarterly quotas on one hand, and between commitments and the treasury plan on the other hand, principal vote holders shall prepare, by the end of January 2021 at the latest, a plan for the commitment of budgetary expenditures at the ministerial level putting into perspective the evolution of the monthly forecasts of commitments.

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

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

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

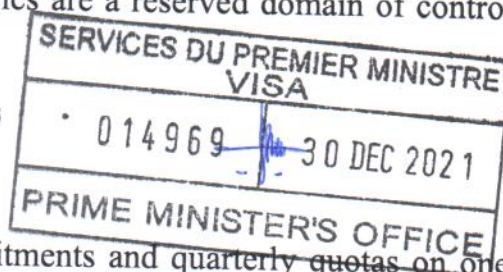
• **Precautionary reserves and commitment quotas**

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

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

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

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



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

127. 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 Plan**

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

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

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

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

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

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

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

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

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

135. In accordance with new procedure, each administration must have at the end of 2021, a precise knowledge of the level of its consumption and expenditures relating thereto. To this end, the following actions will need to be carried out:



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

136. 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.

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

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

iv. Acquisition of products and equipment of specific nature

139. The acquisition of materials such as micro-laptops, cell phones, CD recorders and other gadgets for personal use is prohibited, except special authorization from the vote holder.

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

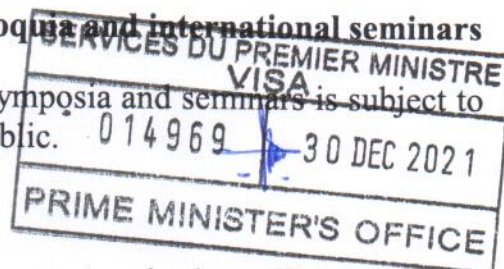
141. Services relating to pharmaceutical products and biomedical equipment are subject to the issue of an approval obtained from the competent services of the Ministry of Public Health.

v. Organisation of conferences, colloquia and international seminars

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

vi. Sovereign expenditures

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



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

vii. Ordering and purchase of durable materials whose guarantee is required

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

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

viii. Limitation of the use of exceptional public expenditure procedures

• **The case of *imprest* accounts**

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

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

148. *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.

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

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



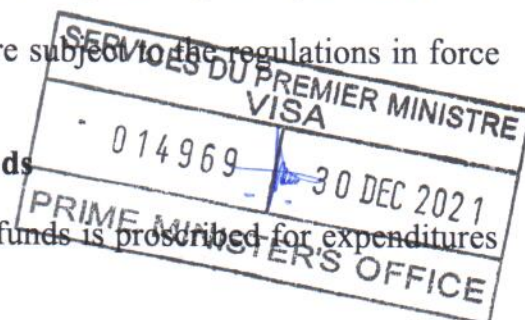
151. The above limitation does not apply to budgetary Heads N° 01, 04, 12 and 13.

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

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

- **Case of the disbursement of funds**

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



ix. Management of budget appropriations of the common heads

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

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

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

x. Expenditures relating to the administration of justice

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

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

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

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

xi. Grants (subventions) for recurrent expenditures

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

163. 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 could be considered.

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

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

166. The operating expenses of programs and other structures created within the State Universities are borne by the budget of the home University.

167. Each entity receiving State subsidies must make provision in its budget for the clearance of its debt.

xii. The rationalization of contributions made to international organizations

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

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

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

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

- Cameroon's act of belonging to the said organization ;

- the financial resolution of the last session of the legislative bodies ;
- the payment schedule ;
- the Bank Identity Statement ;
- the address of the concerned International Organization and
- the status of arrears, if any .

c. Capital expenditures

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



171. The 2021 PIB expenditure commitments must comply with the logbook of physical units and the procurement methods provided for in the project logbook. Finance Controllers must refrain from affixing the budgetary visa to transactions that do not comply with this requirement.

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

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

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

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

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

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

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

ii. Subventions for investment (capital) expenditures

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

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

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

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

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



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

184. The mobilization of investment transfers granted to Public Establishments and Enterprises, and other organizations begins by the organization during the month of January, by MINEPAT, in collaboration with MINFI and MINMAP, conferences to mobilize subventions for investment. During these conferences, the activities and the list of types of expenditure validated by the joint teams will determine the category of operations to be committed on the basis of the presentation of the accounts and those that cannot be carried out according to the normal procedure.

185. The expenditure of investment transfer credits to be committed on the basis of the presentation of the statements as well as those which cannot be carried out under the normal procedure are notified by official means by the Minister in charge of Public Investments to the Minister/Vote holder, with a copy to the Beneficiary Public Body or Establishment, at the end of the conferences to mobilize investment transfers.

186. For the purposes of monitoring and controlling physical realizations, copies of all decisions to disburse transfers and investment subventions, the detailed journal of financed operations, as well as the related expenditure memos, must be sent to the Minister in charge of public investments, under penalty of nullity.

187. Any beneficiary of a transfer or investment subsidy is required to send to MINEPAT, MINFI and MINMAP, at the latest fifteen (15) days after the end of each quarter, a physical and financial execution report of the subsidy. This report indicates in particular the state of progress of procurement procedures, the level of commitments, the level of authorizations and payments as well as the physical state of execution.

iii. Optimization of the management of counterpart funds

188. For the purpose of monitoring and in order to ensure the timely mobilization of counterpart funds, disbursement programming conferences shall be organized by the relevant MINEPAT and MINMAP services at the beginning of the budgetary year. These conferences set, for each project:

- the table of commitments taken by the two parties in the loan convention (agreement);
- the amount of disbursements expected from the Technical Financial Partners (TFPs);
- the amount and the *expenditure memo* of the counterpart funds in actual expenses;
- the implementation schedule of project activities and the expenditure commitment plan;
- the maturation state of the operations to be carried out;
- the chain of expected results (deliverables, effects and impacts);
- the programming of the equipment to be imported and the work to be carried out, which will require the issue of customs clearance certificates;
- the operations of the counterpart funds in real expenses which will be executed through the disbursement of funds to the benefit of the Basket Fund of counterpart funds lodged at the Autonomous Sinking Fund.

189. Counterpart funds in actual expenditures, evaluated during the disbursement programming conferences, are mandated (payment authorisation) either by the competent departments of MINEPAT, or by the competent ministries to the commercial account of the project lodged at the Autonomous Sinking Fund (ASF).



190. The mobilization of counterpart funds is contingent, in addition to the existence of the relevant financing agreement (convention), on the effective implementation of the project, which must correspond to the satisfaction of needs actually expressed. Such mobilization is subsequent to MINEPAT's validation of an expenditure memo describing the nature of the operations to be financed.

191. MINEPAT has a maximum period of fifteen (15) days from the date of its referral to rule on the validation of the expense reports of the counterpart funds which are submitted to it in accordance with the State debt plan

192. For works, supply, study and audit contracts, the commitment, verification and authorization of counterpart funds in actual expenditure are carried out by the ministries responsible for the projects, on presentation of the accounts by the Project Management Unit, in accordance with regulatory deadlines.

193. Current expenditures (salary, accommodation, water, electricity, telephone, internet, etc.) relating to counterpart funds may be made available at the start of the financial year.

194. Expenditures on counterpart funds in actual expenses incurred, liquidated and authorized are transmitted to the CAA for payment under the "Basket Fund".

195. Concerning expenses related to compensation, the commitment of credits is subject to the availability of the related decrees. The said credits are lodged in the budgets of the concerned project owners or in the budget of MINEPAT where applicable.

196. Expenditures on counterpart funds to be committed on the basis of the presentation of installment bills are specified in the expenditure *memos* validated by MINEPAT, at the end of counterpart fund disbursement conferences.

197. Expenditure commitments relating to counterpart funds are made inclusive of all taxes. The treasury services deduct these taxes at the moment of the disbursement of funds to CAA..

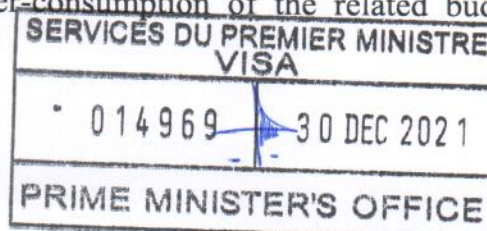
198. In order to avoid the double deduction of taxes, the Treasury Accountant systematically issues a declaration of revenue to the CAA attesting to the deductions operated at source.

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

200. The transfer of appropriations from counterpart funds to other budget lines remains prohibited.

iv. Optimization of the use of rehabilitation credits.

201. Failure to take into account the performance requirement in the drawing up of blueprint contracts (*contrats-plans*) and the under-consumption of the related budget



appropriations entails addendums or additional clauses (*avenants*) that tend to unnecessarily extend the duration of the execution of the said blueprint contracts.

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

v. Contract-Plans and minimum objective contract

203. Commitments under blueprint contracts and minimum objective contract are done on the basis of the presentation and transmission of contracts and instalment bills duly signed and registered, to the Directorate General of the Budget, with the exception of contracts signed with service providers based abroad and for which documentary credit is required.

vi. The revival of the portfolio of public enterprises

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

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

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

d. The taking into charge of floating public debt

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

207. The execution of the budgets in the Central Administrations, in Public Establishments and Regional and Local Authorities must be done while avoiding the accumulation of the stock of the debt, as well as debt arising from committed and not authorized (ordered) for payment.



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

e. Special purpose accounts

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

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

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

211. Any special purpose account contributes to the achievement of the objectives of one or more ministerial programs.

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

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

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

213. 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 purpose account are provided for, authorized and executed under the same conditions as those of the general budget. Unless otherwise provided for by a finance law, the balance of each special purpose account is carried over to the following year.

iv. Incomes and expenditures of special purpose accounts

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

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

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

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



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

219. 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.

2) The amelioration of public procurement systems

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

- Decree N° 2018/366 of June 2018 on the Public Contracts Code and its subsequent texts ;
- Decree N° 2018/355 of 12 June 2018 to lay down the common rules applicable to public enterprises;
- Law N° 2006/012 of 9 December 2006 to lay down the general regime for partnership contracts and its implementing texts;
- the various sector specific laws and regulations in force regarding the concession of public activities, leasing, affermage, self-management and management.

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

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

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

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



225. For PO/DPO whose budgets were adopted after the Public Procurement Programming Conferences, they are required to send their final Programming Logbook to MINMAP, to the Public Contracts Regulatory Agency (PCRA) and to the competent contract committees.

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

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

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

229. The execution of the above expenditure is carried out as follows:

- for the Internal Tenders Boards, the President is the Authorising Officer by delegation. He is accredited by the Chief Authorising Officer on the budget lines concerned, at the beginning of the financial year;
- for the Regional and Divisional Tenders Boards, the Governors and Prefects are respectively the Delegated Authorising Officers on the specific lines of the Regional and Divisional budgets;
- for the Central Control Commissions, the Chairmen are the delegated Authorising Officers and are accredited by the Minister in charge of Public Procurement on the budget lines concerned, at the beginning of the financial year.

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

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

232. Physical or moral persons thus banned shall neither be eligible for administrative purchase order nor the public contracts procedure.

a. Administrative purchase order

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



b. Contract and Jobbing order

234. In order to ensure that all planned contracts and jobbing orders are executed in due time, they must be awarded before the end of April 2022.

235. Commitment of contracts and jobbing orders for the same services on the same line, at the same time and to the benefit of the same service provider shall constitute a case of splitting of appropriations and an infringement to the Public Contracts Code, except in the case of allotment.

236. In any event, the following measures must be observed:

- the existence of the maturation elements of the projects taking into account, inter alia, the environmental standards, prior to the launch of the call for tenders, mutual agreement and the recourse to special contracts if necessary;
- planning of the award and execution of contracts for the financial year during relevant conferences;
- compliance with the time limits for awarding contracts;
- Prequalification within the framework of a restricted invitation to tender of a minimum number of three candidates, formality of which non-compliance gives rise to the use of the open invitation to tender by the Project Owner or the Delegated Project Owner;
- the existence of a certificate attesting that the bidder is not subject to any prohibition or forfeiture provided for by the legislation in force;
- the capping of the threshold of contract modification at 30% of the amount of the basic contract;
- for contracts of intellectual services and complex works, recourse to a call for tenders opened by the contract owner or delegated contract owner is authorized in the following cases: i) when the prequalification was unsuccessful concerned a jobbing order ; iii) when the Invitation to Tender is addressed to pre-categorized service providers.

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

238. Use of private compulsory supervision, when the amounts of services are more than or equal to the following thresholds



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

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

240. 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 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.

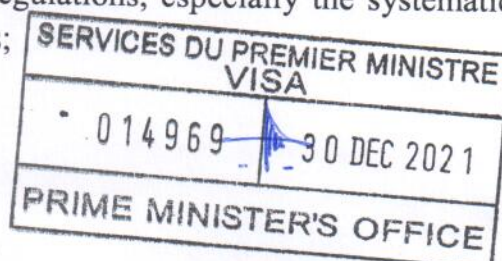
241. In the case of contracts for intellectual services relating to studies and audits, the monitoring and technical acceptance committee set up within the framework of public project management must include members from outside the project owner's or delegated project owner's departments.

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

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

243. Within the framework of the maintenance roads and other works of arts that bear on the budget of the Ministry in charge of roads, the following measures are prescribed:

- scrupulous compliance with public contracts regulations, especially the systematic rejection of any *contract-splitting* commitments;



- signature of contracts (jobbing orders, contracts) by the competent authorities and control of works by the technical structures authorized to do so;
- signature of the minutes of reception of works by competent officials and authorities constituted in the reception commission.

244. The technical reception of works and services financed from the resources of the Road Fund must be done by consulting and control firms, without prejudice to any other control by the controllers of the Ministry of Public Contracts, competent engineers of the Ministry of Public Works, the Ministry of Housing and Urban Development, and the Road Fund, in accordance with the operating rules of these structures.

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

c. Special Contracts

246. Special contracts are government contracts that do not comply either fully or partially with the provisions of the public contracts code on contracts that are open to tenders or on mutual agreement contracts. They mainly comprise of contracts relating to national defence, security and the strategic interests of the State.

247. 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.

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

249. Special contracts shall be awarded exclusively after a prior authorization of the President of the Republic.

250. Special contracts are subject to the tax regime that governs public procurement. As such, they must be stamped page-by-page and subject to the proportional registration fee, i.e. 5% for jobbing orders and 3% for contracts.

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

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



252. These contracts are signed by the competent contracting authorities and the relevant files must include, among other documents, the regulatory license as concerns security guard contract.

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

254. For the specific case of security guard contracts, they are tacitly renewed for a period not exceeding three (03) years.

e. Rental of apparatus or rolling stock

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

f. Administrative rents

256. 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.

257. Therefore, the Ministry of Housing shall make an assessment of the rents payable by region at the time of preparation of the budget for subsequent allocations to regional vote holders.

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

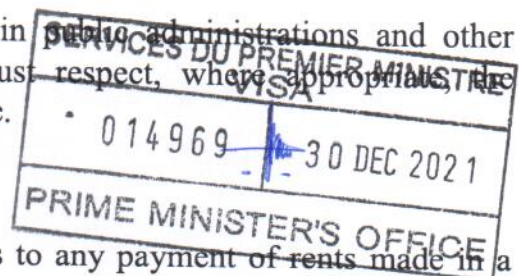
259. Draft contracts for military rentals, on the other hand, are pre-approved by the Finance Controller at the Ministry of Defence before their joint signature by the Minister in charge of Defence and the Minister in charge of housing.

g. In-house Works or works through direct labour

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

261. 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.

262. There exist two categories in-house works:



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

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

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

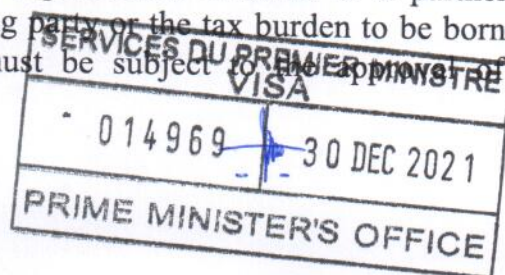
265. With regard to the execution of *imprest* account operations through the coffers of the maintenance Road Fund, the funds are made available to the benefit of the vote holders in accordance with the provisions laid down in letter N° 19/07000/L/MINFI/SG/DGB/DPB/CSI/CEA4 of 28/10/2019 of the Minister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

h. Public-Private partnership contracts

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

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

268. In order to ensure the regularity of the expenditures inherent in a partnership contract, the rents to be paid to the co-contracting party or the tax burden to be borne by the budget of the State and public entities must be subject to the approval of the competent Finance Controller.



i. Regulation rights

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

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

j. Acquisition charges of tender documents (DAO)

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

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

C. OTHER MEASURES

1) Optimization of the processing deadlines of public expenditure files

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

- from legal commitment to accounting commitment: ten (10) days;
- from accounting commitment to liquidation: fourteen (14) days;
- from liquidation to payment order: three (03) days;
- from payment authorization to the taking into charge of the expenditure by the public accountant: fourteen (14) days.

274. However, in areas where the information system is automated and interconnected between the authorising officer and the accounting officer, validation, authorisation and entry in the accounts shall be carried out simultaneously.

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

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



2) Measures to protect State property

a. Replacement of public property

277. 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.

278. In the case of Public Establishments and RLAs, in the case of any property disposal operation by the Vote Holder shall be subject to the authorization of the deliberating body.

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

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

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

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

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

282. Rolling stock acquired under national projects for logistical support shall be imperatively registered under the State fleet.

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

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

285. Financial services shall ensure that equipment maintenance and repair costs do not exceed the cost of replacing such equipment.

286. The expenditure file for the payment of costs pertaining to the registration in private garages shall be accompanied by an attestation of registration of the said vehicle



into the State's fleet of cars issued by the competent services of the Ministry of State Property, Surveys and Land Tenure and a certified photocopy of the vehicle registration document (*Carte grise*). A certificate of expertise drawn up by a competent firm shall be required for estimates exceeding five million (5,000,000) CFAF.

287. Vehicle maintenance budget appropriations may only be granted to officials entitled to an administrative vehicle, in accordance with the regulations in force.

288. 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.

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

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

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

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

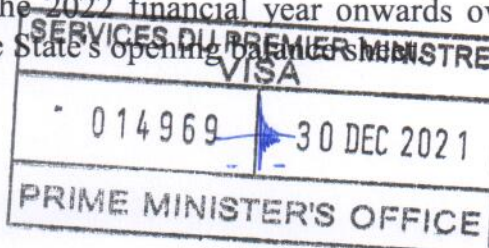
292. These documents shall be presented at the request of the specialized brigades of the Central Administrative Garage and any requisition of the police brigades operating in the administrative garages.

c. Constitution of the opening balance sheet of the State

293. Buildings and rolling stock acquired during the 2021 fiscal acquired against payment (acquisition or internal production) are recorded on the fixed asset sheet drawn up for this purpose.

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

295. The inventory of constructed and unconstructed buildings and rolling stock acquired before 2022 will be carried out from the 2022 financial year onwards over a multi-year horizon, with a view to constituting the State's opening balance sheet.



3) Measures aimed at supporting the activities of public enterprises

a. Postage of correspondences addressed to administrations

296. Applications, memoirs and petitions addressed to the administration shall be posted, else they shall be considered inadmissible.

297. In addition, Cameroon Postal Services (CAMPOST) shall collect, sort, transport and distribute domestic and international correspondences.

b. Acquisition of administrative documents

298. In accordance with Circular No 007/CAB/PM of 13 August 2007, the acquisition of all administrative documents, as a matter of priority, must be from the National Printing Press.

299. However, if the National Printing Press cannot supply documents to a public administration in desired deadlines, it shall, within 15 days, issue a certificate of default, where applicable.

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

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

301. Any disbursement of funds is subject to the reservation of the corresponding budget appropriations and the presentation of justification documents for the expenses to be paid, in the forms and under the conditions provided for by the texts in force. However, when exceptional circumstances necessitate cash advances, funds can be disbursed on the basis of a decision duly signed by the Minister in charge of Finance accompanied by a certificate of availability of appropriations issued by the Director General of the Budget, clearly indicating the budgetary allocation that will sustain such expenses when the time comes. These advances are covered within ten (10) days, for the benefit of the competent treasury accountant, at the behest of the vote holder.

302. Cash advances shall be authorized limitedly in the following cases:

- debt service;
- court fees;
- salaries and pensions;
- discounts on stamp;
- exchange losses;



- financial expenses;
- refunds of VAT credits;
- direct interventions;
- expenditure on external financing.

303. Expenditure operations executed without prior commitment are paid in cash. Any other form of cash advance is prohibited.

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

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

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

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

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

308. Budgetary coverages shall be carried out within the limits of the ceilings of budget appropriations contained in the finance law.

309. For these types of expenditure, the budgetary and accounting regularisation of cash advances must take place before the end of the month following that in which the advance was paid.



5) Management of resources transferred within the decentralization framework

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

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

- the processing of salaries for the executive offices;
- the operating (or recurrent) costs of deconcentrated services that assist in the management of RLAs;
- the functioning of the National Council of Decentralization;
- the functioning of the Inter-Ministerial Committee for Local Services;
- the functioning of the National Committee of Local Finances ;
- the functioning of the Interministerial Commission for Decentralized Cooperation (ICDC) ;
- the special operating (reccurent) expenses of certain municipalities in difficulty.

The provision of these resources shall be made by a joint order of MINFI/ MINDDEVEL (Ministry of Decentralization and Local Development).

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

- The inclusion (inscription) of these resources in the budgets of the Ministries;
- The information of the beneficiary Mayors about the said resources to be transferred by ministries;
- The automatic delegation of credits to RLAs;
- The assignment of the transferred resources to the corresponding municipal Treasuries;
- compliance with the State budget nomenclature in force.

313. Partnership contracts concluded between RLAs and companies are subject to the prior opinion of the National Public Debt Committee (NPDC).

314. In order to better accompany and strengthen the performance of the RLAs, their budgetary, financial and accounting activities will be regularly monitored by the specialised services of MINFI, MINDDEVEL and MINEPAT, each as far as it is concerned.



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

316. Any modification, during the course of the financial year, of the nature of an investment project financed by the General Decentralisation Endowment is conditional on the authorisation of the Minister in charge of Public Investments, after examination of the state of maturity and the approval of the deliberating body. This authorisation is based on proof of the shortcomings of the initial project, the existence of elements of maturity of the new project, the approval of modification by the deliberating body and the existence of an implementation schedule.

317. Any change in the nature or purpose of a project financed through the General Decentralisation Grant must be made within the first three months of the fiscal year.

318. Pending the putting into place of finance controls in all municipalities, the function of Finance Controller is assumed by the Municipal Treasurer who controls the regularity of the expenditure. However, for transferred resources, the competent Finance Controller is the Divisional Finance Controller of the relevant department.

319. As regards the Regions (RLA), pending the establishment of specialized financial controls in the said regions, the function of financial controller is ensured by the regional financial controller.

320. Regarding the District Councils that do not have Specialized Financial Controllers, the control of the regularity is done by the Specialized Financial Controller of the City Council of attachment, for both internal and transferred resources.

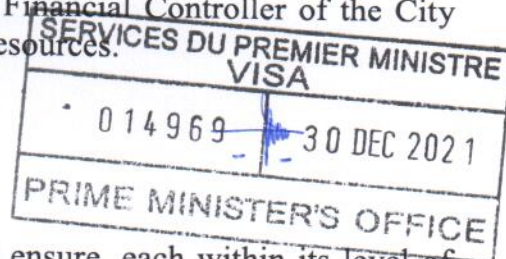
6) Promotion of local materials and SMEs

- Promotion of local materials**

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

322. To this end, Project Owners and Delegated Project Owners ensure that the tender documents relating to the construction of public buildings (up to one storey building) (up to R + 1) include the technical specifications for the use of local materials standardized in Cameroon (compressed earth blocks, fired bricks, freestone) as masonry elements.

323. Project Owners and Delegated Project Owners whose priority areas of activity for high-intensity labor-intensive approaches (HIMO) fall under ensure that they are taken



into account in the tender documents and others. standard public procurement documents provisions relating to the use of labor-based approaches, in accordance with Decree No. 2014/0611 / PM of March 24, 2014 setting the conditions for the use and application of labor-intensive approaches.

- **Promotion of local SMEs**

324. With a view to the promotion of local SMEs, Project Owners and Delegated Project Owners, and particularly the Chief Executives of the RLAs, may include in their programming certain "reserved" contracts for craftsmen, small and medium-sized national enterprises, grassroots community organizations and civil society organizations, in accordance with the provisions of article 70 (2) of the Public Contracts Code.

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

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

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

327. For the award of reserved contracts, the evaluation documents must take into account :

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



7) Project management under joint funding

328. For each co-financed project, a Coordinator with well specified attributions shall be designated.

329. The Heads of Ministerial Departments transmit to MINEPAT and MINMAP, from the month of January 2021, the lists of all duly designated project coordinators.

330. Charged with the responsibility of centralising data relating the project, the project coordinator initiates expenditures on the execution of the project and renders an account on the progress of work. The coordinator transmits to MINEPAT and MINMAP, a quarterly report on the physical and financial execution of the project. This report that makes a clear distinction between activities bearing on external financing and those

bearing on counterpart funds, gives an account of the progress made in the award of contracts, the levels of budget commitments, payment authorisations and effective payments as well as the execution of the physical units of the project.

331. Each co-financed project shall, if necessary, be monitored by a piloting committee that brings together all the administrations implicated in the execution of the project.

8) Management of the disbursement of funds coming from external financing

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

333. During every three months (quarterly) MINEPAT organizes, in collaboration with MINFI and ASF (Autonomous Sinking Fund), a review on the regulation of calls for funds and disbursement of external financing. This review aims to assess the level of calls for funds made and actual disbursements, compared to the disbursement ceiling defined in the finance law.

334. Calls for funds shall be done by the Autonomous Sinking Fund within the limits capped by the finance law.

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

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

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

9) Designation of correspondents

338. 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 deposit (under a mails enclosure slip) and collection of the files transmitted by his services or addressed to his services, respectively.



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

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

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

341. Performance purchase credits within the framework of the PBF are executed through the disbursement of funds on the basis of invoices/bills (validated by the CTN-PBF) issued monthly by the beneficiary structures and centralized by the PBF Project Management Unit. Payment of these invoices/bills is made every six months by bank transfer to the accounts of health facilities, regional health delegations and health districts. The CTN-PBF is charged with the authorization of the payment of these bills.

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

343. Expenses related to the "Health Check" are executed on the basis of an annual commitment, against the presentation of an expenditure *memo* (statement) by Regional Funds for the Promotion of Health. These expenditure will be a subject of audit at the end of the budget year

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

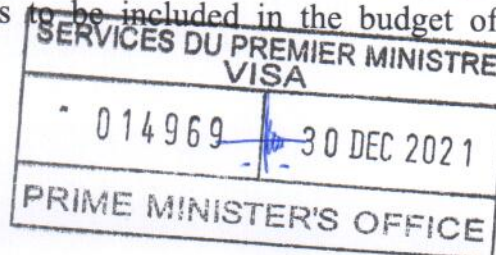
11) Payments programming obligation

345. The payment of expenditures shall be subject to a prior and systematic programming by competent public accountants, on the basis of a chronological processing of files.

12) Management of Accounts 4014 and 4477

346. Accounts falling within the 420 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.

347. This account is 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 account in the determination of the subventions to be included in the budget of the following year.



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

349. Accounts 4477 of non-revenue generating entities shall be closed as at 31 January 2021.

350. Any consignment and cantonment of budgetary appropriations in the deposit accounts opened in the Public Treasury are strictly prohibited.

13) Correction of errors related to recurrent expenditure authorizations

351. Errors observed in expenditure authorizations of recurrent budget appropriations at the Regional level are corrected by the competent Regional Finance Controller, if these errors concern the management services and/or the assignment of accounting posts located in the same Region.

352. When the errors observed concern the managing services and/or the assignment of accounting posts of different Regions, the expenditure authorizations recurrent budget appropriations are returned to the Directorate General of the Budget for cancellation. These authorizations are reissued in the form of a one-off delegation of credits by the Administration concerned.

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

14) Payment of expenditures

- The assignment of expenditures to public accounting posts

354. Public Accountants are reminded that the payment of unassigned expenses remains prohibited.

- Mode of payment

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

356. Within the framework of the funds disbursement procedure, the public accountant simultaneously issues a certificate of deduction of taxes and other levies as well as pays the net (tax exclusive) amount of the disbursement operation to the *ad hoc* cashier (*Billetteur ad hoc*).

357. In order to permit for the follow-up of the operations of correspondents and depositors of the Treasury, revenue declaration statements must be concomitantly issued to paying parties.



358. Centralizing public accountants must imperatively impact the accounts of the Tax Administration no later than the 10th of the month following the deposit operation.

- **The attestation of irrevocable transfer**

359. The attestation of irrevocable transfer is a document that contains the commitment taken by the public treasury vis-à-vis a financial establishment that the funds, which are a subject of a service that has been rendered to the State, will ineluctably be transferred to the account of a beneficiary opened in the books of the said bank. It is delivered uniquely by the heads of treasury stations that possess a technical platform for the payment of expenditures.

360. The application for the establishment of an attestation of irrevocable transfer must be addressed to the assigned accounting post of the expenditure, accompanied by the debt claim and the tax file of the service provider.

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

A. ACCOUNTABILITY

1) Budgetary accounting



361. The vote holders keep, in accordance with the nomenclature for the presentation and vote of the budget, budgetary accounts which show for the budgetary year in question:

- budget forecasts, issues and reduction of titles carried out during the year so as to show the net amount of collected revenues ;
- revenue recoveries on the basis of the notifications sent to them by the accountants who recovered/collected the said revenues;
- the establishment and modifications of Commitment authorizations (CAs) and payment credits (PCs) for the fiscal year in question ;
- the establishment of commitment plans for the year and their periodic adjustments ;
- credit delegations ;
- commitments, verifications, payment orders (authorizations) and payments during the year.

362. Budgetary accounts retrace the operations on the execution of the budgets of the State and of the other public entities in revenue and expenditure for a concerned fiscal year. These accounts are kept in single entry during the administrative phase by the vote holder and during the accounting phase by the public accountant in double entry and according to the budget nomenclature in force.

363. The period covered by the budgetary accounts spans over one calendar year.

364. Budgetary expenditure accounting is organized in a way as to present a any given moment, within the course of the year, and at the close of year:

- the amount of outstanding budgetary appropriations at any given level of commitments ;
- the amount of outstanding budgetary appropriations subsequent to any given level of payment authorizations that have been taken into charge;
- the amount of expenditures committed yet not ordered for payment ;
- the amount of expenses paid before service rendered, without prior authorization, and pending regularization;
- the amount of non-consumed budgetary appropriations pending annulation;
- the payment credits to be carried forward and the payment credits to be canceled.

365. For monitoring purposes, each Financial Controller centralizes the budgetary operations of the Vote holders with whom he is placed, on behalf of the Minister in charge of Finance.

366. From the perspective of the rendering of accounts, the Vote holders pay particular attention to the classification and conservation of administrative and financial documents, which support their budget accounts.

2) Stores accounting

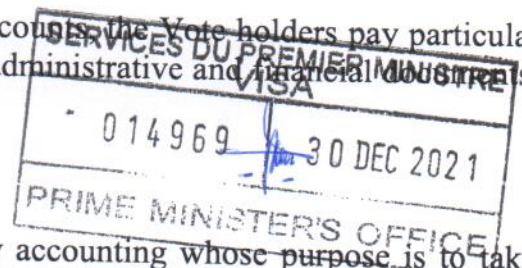
367. Stores accounting is a permanent inventory accounting whose purpose is to take stock of both movable and immovable property as well as describe such assets that belong to the State or other public entities. Stores accounting entries bear on the operations of the acquisition, handling and disposal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

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

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

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

371. Before being stocked or used, all materials acquired by the State, Public Establishments, Regional and Local Authorities or any other Public entity, shall be stamped or marked by the Stores-Accountant with the following information: beneficiary structure, date of acquisition, origin (provider).



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

373. In the same way as goods acquired by way of purchase, those acquired by way of donations or legacies are entered into the records by the administrations concerned to be inscribed in their patrimony.

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

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

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

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

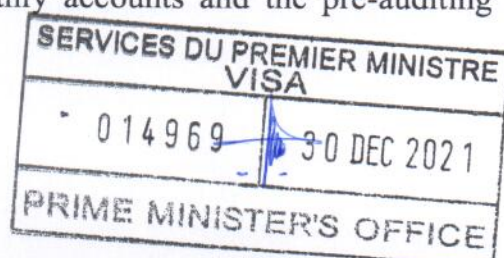
377. Prolonged storage in storerooms or in waiting positions in the corridors and surroundings of public buildings, of durable materials such as computers, photocopiers, typewriters, refrigerators, furniture and air conditioners is strictly prohibited. The competent services of MINDCAF and the Ministry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

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

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

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

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



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

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

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

3) Management account

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

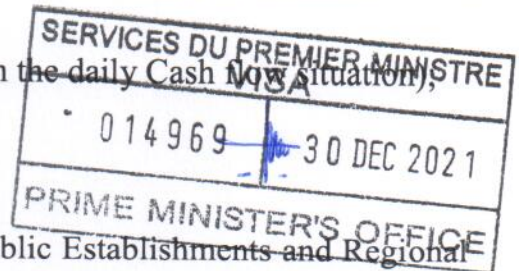
- it is examined according to an off-site quarterly regularity verification schedule of operations, supporting/justification documentation and the of compliance of the classification system of the said documents to the different texts in force, by the Director of Public Accounting;
- it must be presented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

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

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

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

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



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

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

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

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

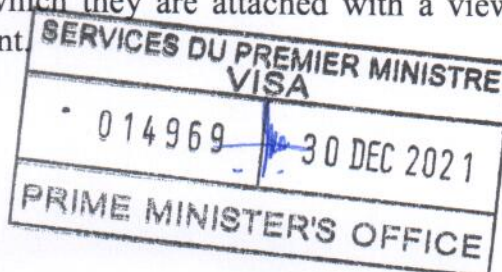
390. The centralizing accountants are required to transmit to the Department of Public Accounting, for consolidation, no later than the tenth (10) of the following month, the monthly balances and the cumulative balances of the Public Establishments and RLAs of to which they are attached.

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

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

393. At December 31, the Public Accountants placed with Public Establishment and RLAs deposit in the services of superior accountant to which they are attached, all withdrawal and transfer orders, for both subventions and transferred resources.

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



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

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

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

398. Tax files are transmitted from the DGI to the DGTCFM by electronic means through the integration of the file of active taxpayers in the information system of accounting posts. This file is updated monthly.

B. PRODUCTION OF SUMMARY STATEMENTS

1) Budget information feedback

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

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

401. A system has been set up to display the status of orders, takeovers and payments based on the consolidation of databases.

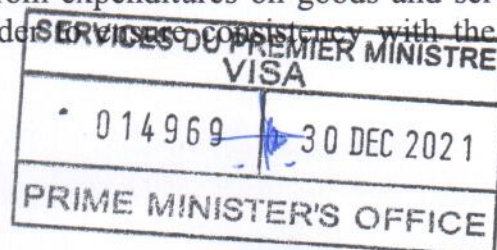
402. At the end of each month, the financial controllers validate the situation in their jurisdictions using the system in place.

2) Production of the budget execution situation

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

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

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



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

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

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

408. The monthly and cumulative balances sent to the ACCT are accompanied by the report of the said committee and other appended statements, the exhaustive list of which is drawn up by an act of the Director General of the Treasury, Financial and Monetary Cooperation. The report of the Accounting Quality Unit assesses the consistency obtained between the data of the trial balance and that of the other administrations represented at the sessions of this instance as well as highlights the corrections made and the difficulties encountered in the production process of the balance of the Financial Circumscription.

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

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

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

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

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



4) Data on disbursements of external financing

414. Data on calls for funds and disbursements of external financing are produced by the Autonomous Sinking Fund and the CAON-FED (*Cellule d'appui à l'Ordonnateur National du Fonds Européen de Développement*), by agreement, by donor, by concessionality and by project.

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

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

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

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

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

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

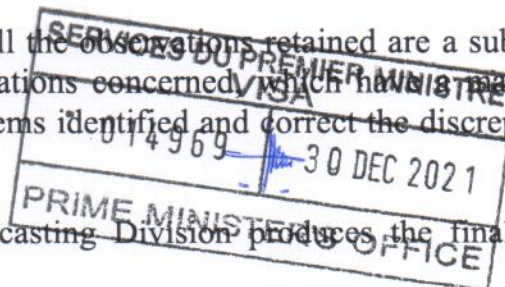
420. Inter-ministerial Committee for the Evaluation and Validation of the KPIT and the migration of the SFOT meets no later than twenty-five (25) days after the end of each month, to examine and validate the tentative KPIT.

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

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

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

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



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

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

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

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

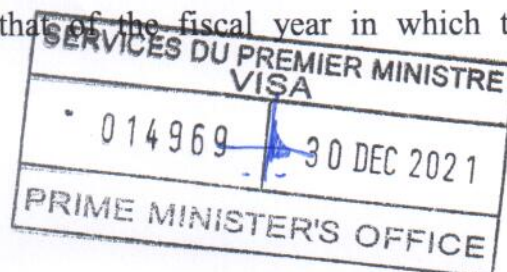
428. The production and validation of the data for the preliminary draft settlement law takes place within the framework of a Ministerial Working Group, chaired by the Director of Public Accounting, under the supervision of the Director General of the Treasury, Financial and Monetary Cooperation.

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

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

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

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



7) Production of the General State Account (CGE)

432. The CGE is the document that sanctions the keeping of the State's General Accounts and constitutes one of the main sources of numerical information on the State's financial and asset situation.

433. The CGE is produced by the State's accounting network as part of budget execution, under the responsibility of the Minister of Finance.

434. Data related to the production of the CGE are consolidated and validated within a ministerial working group chaired by the Director of Public Accounts, under the supervision of the Director General of the Treasury, Financial and Monetary Cooperation.

435. For certification purposes, the CGE shall be sent to the Court of Auditors by 31 May of the year following that in respect of which it was prepared.

436. The GCE is produced as an annex to the Regulation Bill of the same year. It is sent to the Prime Minister's Office for examination, together with the report of observations of the Audit Chamber of the Supreme Court issued in the context of the certification of accounts.

437. The CGE includes the General Balance of Accounts and the financial statements.

438. The financial statements of the State shall consist of the :

- balance sheet, in the form of a net position table or, a summary statement of the State's assets and liabilities;
- Income Statement ;
- Cash flow statement;
- the annexed statement



C. CONTROL AND MONITORING/EVALUATION

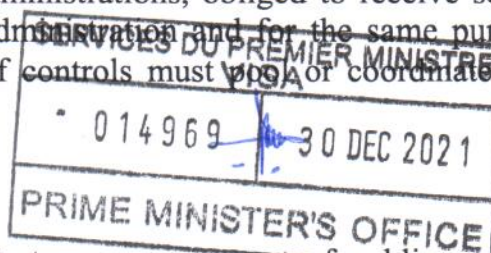
1) Control of the execution of the budget

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

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

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

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



a. Control and audit missions

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

444. These missions can be scheduled or requested (spontaneously), on the exclusive prescription of the competent authorities.

445. These missions have first of all an informative and pedagogic role, notably when it comes to the dissemination of State budgetary regulations during working sessions to mark the end of the control missions, as well as the granting of appropriate documentation to the controlled structures and institutions. They also take a repressive role, if necessary.

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

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

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

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

b. The alignment of administrative control with performance requirements

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

451. The strengthening of management by programs, the consolidation of the role of officials in a perspective of overall performance, focused on the achievement of the

strategic objectives set in the Performance Plans of Administrations (PPAs) on one hand, and the quality of the execution of expenditure of other hand will be continued.

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

a. The monitoring and evaluation of the implementation of the Public Investment Budget (PIB)

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

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

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

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

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

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

456. These reports 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;
- the difficulties encountered and solutions envisaged.

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



457. A review of the execution of the Public Investment Budget (BIP) is 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 actions.

458. The quarterly review reports highlight, in addition to the main activities and operations carried out during the quarter, the levels:

- commitments, distinguishing those made on:

- o centrally managed budget appropriations;
- o delegated budget appropriations;
- o transferred resources;
- o investment grants;
- o counterpart funds;
- o external funding.

- the situation of total verifications during the period;

- the physical execution of Public Investment Budget operations.



459. The PIB execution review report is intended to nourish the production, by the competent services of MINFI in collaboration with those of MINEPAT, of quarterly and mid-way reports on the state of budget execution.

460. The exploitation of the reports on the quarterly review of the implementation of the BIP induces an update of the Projects logbook, if necessary, and can 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, hence increasing the probability of credits going into foreclosure.

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

461. Information for civil society and participatory monitoring are 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 the public investment projects. In this context and for the involvement of civil society in the budget process, measures are taken at the level of MINEPAT to facilitate its access to all available information on the budget as well as on its execution.

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

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

- the municipal technical committee forwards its report to the Divisional technical sub-committee for monitoring the physical and financial execution of public investments;

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

b. Monitoring and evaluation of the execution of the general budget

• **Key budgetary documents**

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

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

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



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

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

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

468. The quarterly review of the execution of the State budget is one of the fundamental elements of transparency placed at the disposal of the public, in the sense that it contributes to a better infra-annual visibility of budget execution as prescribed by Law No. 2018/012 of July 11, 2018 relating to the Code of transparency and good governance in the management of public finances.

469. The reports of the quarterly review of the execution of the budget of the State allows the various actors in the budget chain to judge the objectives achieved, the

progress made as well as the use of the resources allocated during each quarter. In addition, it also helps to set recommendations that will contribute significantly and optimally to the correction of observed shortcomings.

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

471. These reports show:

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



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

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

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

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

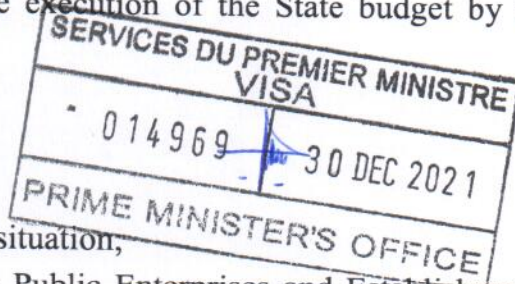
475. The annual report on execution of the State budget highlights:

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

476. In order to facilitate the systematic monitoring of the physical and financial execution of public investment projects, ministerial departments, public establishments and Regional and Local Authorities are required to produce quarterly public investment budget execution reports addressed to the Minister in charge of Investments, for inclusion in the preparation of the quarterly report on the execution of the State budget by the Minister in charge of Finance.

477. These reports indicate in particular:

- the contracts award situation;
- the physical and financial execution situation;
- the debt audit status, with regard to Public Enterprises and Establishments (PEE);
- the difficulties encountered and the solutions envisaged.



D. MONITORING PERFORMANCE OF PROGRAMS AND PROJECTS

478. The implementation of performance management tools within development programs and projects will continue during the 2022 fiscal year. These tools will be adapted to Public Establishments and RLAs, to take into account their specificities.

479. The creation, organization and operation of development programs and projects are now governed by Decree No. 2021/7341 / PM of 13/10/2021 setting the rules governing the creation, organization and operation of programs and development projects. With regard to the monitoring and evaluation of the performance of development programs and

projects, a performance contract co-signed by the project owner, the official in charge of the Unit of program or project and the Minister in charge of public investments is drawn up.

480. With regard to the monitoring and evaluation of the performance of development programs and projects, a performance contract co-signed by the Contracting Authority, the head of the program or project management unit and the Minister responsible for public investments is drawn up.

1) The consecration of management control

481. The institutionalization of management control is enshrined in Law No. 2018/012 of July 11, 2018 on the State Fiscal Regime. 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.

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

2) The ministerial program management chart

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

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

3) Management protocol

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

4) Management dialogue and the quarterly monitoring report

486. The implementation of the programs is subject to monitoring, notably, through a quarterly report. It gives room for management dialogue at the level of each ministerial program. This dialogue aims to ensure that there is a correlation between the trajectory of the strategic objectives of the program and the target set in the Performance Plan of Administrations (PPA).

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

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

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

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

5) Promotion of the performance of public companies and establishments

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

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

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

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

495. Any request for financial support, tax relief, loans or state endorsement by Public Enterprises, Private Enterprises with minority public participation and Public Establishments, is subject to transmission to MINFI (DGB), certified financial

statements, Statutory Auditor's reports, resolutions and deliberations of their corporate bodies and administrative accounts, as the case may be, for the financial year due

FINAL PROVISIONS

496. The procedural elements for the implementation of public budgets are contained in Annexes 1 and 2 of the present circular.

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

I attach utmost importance to the scrupulous respect of the instructions contained in this circular by all central, deconcentrated, decentralized and subsidized administrations, as a guarantee for the discipline that is necessary for the proper execution of public budgets for the 2022 fiscal year./-

Yaounde, the 30 DEC 2021



THE MINISTER OF FINANCE,



Louis Paul MOTAZE