

MINISTRY OF FINANCE

REPUBLIC OF CAMEROON

Peace - Work - Fatherland



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CIRCULAR NO. C/MINFI OF **31 DEC 2024**

Bearing instructions relating to the implementation of the finance laws, the monitoring and control of the execution of the budgets of the State and other public entities for the 2025 fiscal year.

SERVICES DU PREMIER MINISTRE VISA	
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PRIME MINISTER'S OFFICE	

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THE MINISTER OF FINANCE

TO

Ladies and Gentlemen:

- **The Principal, Secondary and Delegated vote holders;**
- **Project owners and Delegated project owners;**
- **Managers of Projects, Programmes and those ranked as such;**
- **Financial Controllers ;**
- **Public accountants and those ranked as such;**
- **Public and private partners.**

The 2025 Finance Law comes in a context marked internationally by a difficult recovery in the global economy, due to the persistence of conflicts in Russia, Ukraine and the Middle East; the continued tightening of financing conditions on the financial markets, with high interest rates; the deterioration of climatic conditions, which are having a negative impact on agricultural yields; and persistent inflationary pressures.

In the sub-region, at the last extraordinary summit in Yaounde, the CEMAC Heads of the State noted the downward trend in foreign exchange reserves for imports of goods and services in 2024, as well as the unfavourable outlook for commodity prices, raw materials and international trade, despite the progress made in the implementation of structural reforms. They therefore reaffirmed their commitment to community solidarity in the face of external shocks, through the pursuit of a coherent and coordinated regional strategy to pursue orderly budgetary consolidation, strengthen CEMAC's external position, and preserve the viability of public finances as well as the stability of the banking sector.

At the national level, in addition to the repercussions of the Russo-Ukrainian and Middle East conflicts, which are negatively impacting input supply chains and the prices of certain consumer goods, the 2025 Finance Law targets amongst the many challenges that the Government will have to face, namely : the continued implementation of the National Development Strategy to 2030 (NDS30); the continued implementation of the import-substitution policy through the implementation of the Integrated Plan for Import-Substitution, Agropastoral and Fisheries (PIISAH) and the industrial transformation of the economy; the continued preparation and completion of major second-generation projects; strengthening social cohesion and the decentralisation process; optimising the reconstruction of the regions affected by the security crises, in particular the North-West, South-West and Far-North; maintaining security and health surveillance; as well as the constraints linked to the



commitments of the state, within the framework of the economic and financial program concluded with the International Monetary Fund.

In this context, the 2025 Finance Law targets projected economic growth of 4.1% with an estimated inflation rate of 4.0%. It also aims to reduce the budget deficit to 0.3% of GDP in 2025 from 0.4% in 2024, in order to ensure compliance with the quantitative targets set out in the Economic and Financial Programme. In this perspective, the objective remains to control the debt ratio at 45% of GDP as set for the 2025-2027 period, i.e. below the convergence threshold of 70% of GDP set by the CEMAC.

In order to strengthen the drive for inclusive economic growth and promote industrial transformation with a view to improving living conditions of the population, **the major axes of the 2025 fiscal policy** are as follows:

In the area of security, strengthen the security surveillance at the borders and towns and the continuation of the disarmament, demobilisation and reintegration process.

On the social front, strengthen the inclusive nature of economic growth, in particular by promoting the High Intensity Labour Force (HIMO) approach in investment projects; intensify the policy of aligning technical and vocational training with the needs of the local market; continue to raise the technical platform of hospital facilities; maintain health monitoring to guard against epidemics and pandemics; continue the implementation of the unified social register and intensify the Social Safety Nets project by extending the number of beneficiaries; continue actions aimed at preserving the purchasing power of vulnerable households; continue to build the newly created universities; intensify the promotion of the provision of school infrastructure at local level, by optimising the transfer of resources related to the powers transferred to the Regional and Local Authorities (RLA) in terms of primary and secondary education.

On the economic front, taking the necessary operational measures to: **(i)** strengthen the industrial, water and energy sectors through the implementation of the Initial Pulse Programme (P2I); the development of the pharmaceutical industry; the commissioning of the Nachtigal dam, begin the construction of the Kikot hydroelectric dam, as well as the development of other sources of renewable energy; **(ii)** developing transport infrastructure and continuing to build social low cost housing, in order to open up production basins, improve supply chains and improve housing conditions for the population; **(iii)** promote economic patriotism by giving priority to local supply during the procurement of goods and services from the public sector; **(iv)** continue the development of the digital economy by increasing the density of telecommunications infrastructure and developing start-ups; **(v)** optimise the reconstruction of the regions affected by the security crises, particularly those in the North-West, South-West and Far-North.



In the area of internal taxation, measures have been taken to optimise the mobilisation of tax revenues without hampering economic growth, by boosting the confidence of taxpayers and investors.

In terms of customs policy, the optimisation of measures aimed at contributing to national security, regulating economic activity, facilitating foreign trade, improving the business climate and the implementation of green taxation.

In terms of non-tax revenues, standardising, securing and strengthening the monitoring and collection of these revenues.

With regards to improving the business climate, strengthening the institutional and operational capacities of the Cameroon Business Forum (CBF), with a view to consolidating the momentum of reforms aimed at making the business environment more attractive, in order to improve the perception of rating agencies; strengthening the partnership approach with all stakeholders in the national logistics chain, in line with the imperatives of making goods secure and reducing costs and transit time. To this end, emphasis shall be placed on compliance with budgetary regulation and cash management measures with a view to reducing payment times.

Regarding the expenditure policy, the continuation of efforts to consolidate public finances, in line with the Economic and Financial Program concluded with the IMF, while maintaining the implementation of the priority objectives of NDS30. Thus, the actions undertaken shall be primarily aimed at the substantial increase in investment expenditure, as well as the modernization of the management of personnel expenditure through the commissioning of the new integrated career, pay and pension management system (AIGLES); this, by ensuring control of the evolution of the overall level of State expenditure (excluding interest on the public debt). In this regard, consistency between the pace of expenditure and the collection of revenue must be essential, through planning and anticipation of expenditure. Respecting allocated budgets, streamlining unforeseen expenditure and limiting the use of exceptional expenditure procedures, shall thus, remain requirements which contribute to budgetary discipline.

All these requirements are set out in this circular, the content of which is essentially focused on measures contributing to the effective and efficient implementation of the budgetary policy defined by the Executive and approved by Parliament.

It is the responsibility of all those in charge of Public Administrations, the heads of Public Enterprises and Establishments, the Chief Executives of Regional and Local Authorities, the Coordinators of projects, programmes and other assimilated structures, and the heads of control bodies, to mobilise the agents under their authority around the issues, challenges and objectives inherent in the efficient and harmonious implementation of the budgets of the State for the 2025 fiscal year.



GENERAL PROVISIONS

1. The State budget and the budgets of the other public entities shall be enforceable from 1^{er} January 2025.
2. Finance Controllers shall refrain from affixing their visas on draft contracts (jobbing orders and contracts) that bear on the budget after 15th October 2025, with the exception of supply contracts and multi-annual contracts, whose delivery deadlines do not exceed one (01) month, or in case of special waiver from the Minister in charge of Finance.
3. The dates for the closure of commitments and payments from the budgets of the State and other public entities for the 2025 fiscal year are set by the Minister of Finance. However, these deadlines may not go beyond November 30, 2025 for commitment operations and December 31, 2025 for authorisations.
4. The execution of the budgets of the State and other public entities covers the calendar year. However, expenditure incurred, verified and authorised during the 2025 fiscal year shall be taken into account and may be paid by the Public Accountant during the complementary period, which runs from 1st to 31st January 2026.
5. It is strictly forbidden for those involved in the implementation of public budgets to demand from users and other co-contractors of the Administration any budgetary or accounting document that is not authorised by the laws and regulations in force.
6. The Unique Identifier Number (UIN) is the compulsory reference for identifying service providers and successful bidders for all orders from the State budget and other public entities, as well as legal entities or individuals receiving financial assistance from the State. To this end, it shall be used systematically in all operations carried out in computerised public expenditure processing applications.
7. In order to determine the 2024 fiscal year expenditures to be carried forward to the 2025 budget, carry-forward conferences shall be jointly organised by the Ministry in charge of Finance (MINFI) and the Ministry in charge of Public Investments (MINEPAT), no later than the 28th February 2025.
8. The appropriations carried forward in the Public Establishments and subsidised entities shall be validated during the accounts session for the 2024 fiscal year and incorporated into an additional budget for the 2025 fiscal year.
9. Appropriations for the 2024 fiscal year are carried forward in the Regional and local authorities by order of the Chief Executive, after receiving the consent of the committee responsible for financial matters, with the exception of transferred appropriations.
10. Within the framework of the dematerialisation of expenditure processing at central and devolved levels, the needs expression form, the administrative purchase order, the funds disbursement decision, the mission order and the commitment order are generated by the PROBMIS application software.



11. The report on the execution of the 2024 budget shall be published, no later than the end of April 2025, at the behest of the Minister in charge of Finance.

12. The quarterly report on the execution of the 2025 budget shall be published at the behest of the Minister in charge of Finance no later than forty-five (45) days after the end of each quarter.

13. The Minister in charge of Finance shall ensure that the Finance Laws are properly implemented. This monitoring role is carried out, among other things, through budgetary regulation measures.

I. THE MAJOR AXES OF THE 2025 BUDGETARY POLICY

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

1) Tax measures

14. The tax measures contained in the Finance Law for the 2025 financial year are intended to boost the confidence of taxpayers and investors, which is an essential precondition for increasing the mobilisation of tax revenues, without hampering economic growth and the competitiveness of businesses. To this end, they shall take into account the need to find the additional resources that are essential to achieving the objectives of budget consolidation, modernising public finances and financing the National Development Strategy.

15. The tax innovations in the 2025 Finance Law aims at (a) broadening the tax base, (b) securing revenue, (c) promoting tax compliance, (d) combating tax evasion and avoidance, (e) improving the business climate, (f) promoting import-substitution, and (g) promoting environmental taxation.

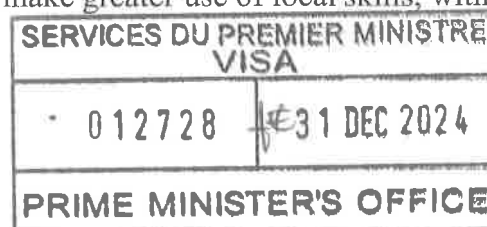
a. Measures to broaden the tax base

16. The Tax on Money Transfers has been optimised through:

- adjusting the rate from 0.2% to 1% for money deposits and withdrawals relating to games of chance and entertainment, considering the specific nature of the financial flows involved;
- the introduction of a specific fee of CFAF 4 per transaction in addition to the existing proportional rate. This duty also applies to transactions carried out by banks, credit and microfinance institutions, which were previously exempted from the proportional rate.

17. The conditions for deducting expenses relating to the provision of outsourced intellectual services have been tightened, with the introduction of:

- a ban on tax deductions for accounting and tax assistance services provided by non-resident service providers. However, fees paid to professionals from the CEMAC zone remain deductible, up to a limit of 2.5% of taxable profits, before deduction of the costs in question. The aim is to encourage companies to make greater use of local skills, with



a view to promoting the development of national expertise and the creation of skilled jobs;

- the reduction of the ceiling for the deduction of commission and brokerage on purchases from 5% to 1% of the amount of purchases.

18. The 2025 Finance law prohibits credit and microfinance institutions from deducting provisions for doubtful debts and commitments when the said provisions relate to cumulative annual credits of at least CFAF 50 million or more, granted to the same company on the basis of financial statements not certified by an auditor.

19. Remuneration for services of any kind paid to individuals under the non-professional taxpayer regime is now subject to 11% tax deduction at source on non-commercial income (IRNC). This applies not only to remuneration in addition to salaries, but also to remuneration (fees and emoluments) paid to individual consultants.

20. In order to bring passengers' tax contributions into line with the additional benefits they enjoy, two new specific tariffs for airport stamp duty have been introduced:

- FCFA 75,000 per person per journey for premium class;
- FCFA 300,000 per person per journey for first class.

b. Measures to secure revenues

21. To improve the collection of public debts and tax discipline, the operational capabilities of the tax authorities have been strengthened by extending to all tax collectors the power to freeze taxpayers' accounts.

22. Non-profit organisations (NPOs) authorised to deduct taxes at source are only those on a list drawn up by order of the MINFI, in order to ensure better mobilisation of tax revenue in the association sector.

23. In order to be eligible for deduction of company tax and VAT, the compulsory information appearing on invoices has been harmonised, in accordance with the provisions of article 150 of the General Tax Code.

24. With a view to improving the efficiency of recovery procedures, a maximum period of seventy-two (72) hours has been introduced within which, the balance of the taxpayer's account by the third-party holder, following receipt of a third-party holder notice, is communicated.

25. The VAT payment system applicable to public contracts and administrative purchase orders have been rationalised in accordance with the following provisions:

- within the framework of contracts concluded tax-free; VAT taken into account shall be hence forth, limited to the previous VAT, corresponding to the instalment invoice for works/or services performed;



- the VAT on intermediate consumption has been abolished. Henceforth, the relevant tax must be paid when the goods and services required to execute the contracts are purchased. This VAT is then neutralised by deduction or, where applicable, refund mechanisms.

These provisions are designed to simplify the applicable tax framework, aimed at improving the management of VAT flows and ensure greater transparency in Public Contracts.

26. Real estate capital gains made by non-commercial property companies (SCIs) are subject to a 5% levy in full discharge of tax, collected by the notary when the transactions are registered. This rate is increased to 10% when the transactions are settled in cash.

27. Responsibility for collecting VAT on the fees of customs brokers (HAD), services provided by stevedores and registration duties on imported second-handed (used) vehicles, has been transferred to the Directorate General of Customs, which shall be responsible for collecting this tax on behalf of the DGI.

c. Measures to promote tax compliance

28. In order to encourage the regularisation of taxes prior to the start of automatic exchange of information in 2026, the voluntary tax declaration programme has been extended for a period of 2 years.

29. Expenses paid in cash to the tune of FCFA 100,000, are qualified as distributed income and are therefore subject to personal income tax (tax on income from movable capital - IRCM).

30. A penalty of up to fifty million (50,000,000) CFA francs shall be imposed on companies that fail to comply with the obligation to certify their accounts in accordance with OHADA legislation.

31. The 2025 finance law introduces an annual obligation, for any person paying income, to issue for the benefit of non-professional taxpayers receiving the said income, no later than March 15 of each year, a detailed statement presenting all earnings and remunerations paid during the previous calendar year, as well as details of the deductions made at source on these sums. Failure to comply with this obligation exposes the paying party to the sanctions provided for in Article L104 of the Tax Procedures Book, applicable by summary statement referred to above.

32. For mixed transactions, which include the supply of goods and related services, the basis of assessment for the Special Tax on Income (TSR) has been clarified by requiring the supplier to produce documentation clearly distinguishing the price of the goods from that of the related services. In the absence of such a distinction, the value of the services is set at a flat rate of 25% of the value of the goods, which serves as the basis for calculating the TSR.

33. The rate of withholding tax and deducting tax at source on capital gains in respect of tax on property income is increased to 30%, when the said income is paid to an individual or legal entity established in tax havens.



d. Measures to fight against tax fraud and evasion

34. Re-assessments relating to cases of fraudulent or non-compliant use of tax benefits granted under a special tax regime are subject to the standard rate of company tax, set at 30%, plus 10% in respect of additional council tax. However, any fraud discovery by the tax or customs authorities, with evidence to non-compliance with the conditions governing the granting of these benefits, will result in the immediate suspension of the said benefits, and the payment of duties done in accordance with the legislation in force, as well as the application of other penalties.

35. In the event of proven fraudulent use of the unique identifier number in the course of an operation or transaction, the various parties shall be jointly liable for payment of the related charges.

36. The 2025 Finance Law provides for the automatic removal of inactive taxpayers from the taxpayer register after three consecutive years of failure to file tax returns. This removal is accompanied by notification to the competent court of the removal of these taxpayers from the Trade and Personal Property Credit Register.

37. In order to optimise the taxation of restructuring operations, joint liability is extended to branches of foreign companies for tax on income from Cameroonian sources.

38. In the event of the use of falsified or fraudulently obtained tax documents, a fixed fine of up to fifty million (50,000,000) CFA francs is introduced.

e. Measures to improve on the business climate

39. In order to make SMEs more attractive and increase the net return on investments in movable capital, the rate of income tax on movable capital (IRCM) has been reduced from 15% to 10% for dividends distributed by these companies.

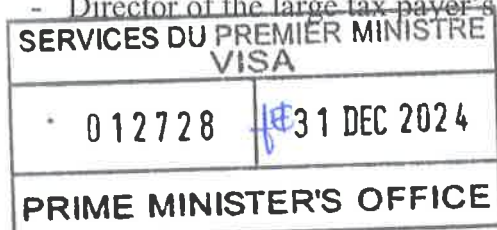
40. In a bid to improve the cash flow of small businesses and increase fairness, the advance payment scheme on margin, applicable until 31st December 2024 only to enterprises subject to the actual regime, shall henceforth be extended to distributors, subject to the simplified regime.

41. The rates of registration fees on residential leases have been reduced from 5% to 2% in urban areas and from 2% to 1% in rural areas. This measure shall be accompanied by a waiver of penalties and all other tax increases for previous leases regularised between 1^{er} January and 31 December 2025.

42. Taxpayers with an investment programme duly validated by the tax authorities or an order exceeding one hundred million (100,000,000) CFA francs will automatically be subject to the actual tax regime, in order to make VAT more neutral.

43. In order to decongest litigation at central level, the competence thresholds of the following authorities have been raised:

- Director of the large tax payer's office: from FCFA 100 million to FCFA 200 million;



- Heads of Regional Tax Centres: from CFAF 50 million to CFAF 75 million.

44. In order to reduce the stock of outstanding tax debts, the special tax settlement procedure for debts issued before 31st December 2022 has been renewed.

45. The conditions for deducting losses relating to irrecoverable debts for first degree banks have been simplified, by automatically increasing the amount of the said debts liable for deduction, from five hundred thousand (500,000) FCFA to 3,000,000 FCFA.

46. The dates for the annual declaration of personal income tax (IRPP) for non-professional taxpayers and tax on property (TPF) are scheduled as follows:

- July 31st for high-ranking personalities, the list of which is defined by the Minister in charge of Finance;
- September 30th for employees in the public and semi-public sector, taxpayers covered by the DGE, CIME and Specialized Tax Centres;
- 31 October for non-residents and other individuals.

47. The deadlines for declaring and paying TPF are now aligned with the new deadlines set out above for IRPP.

48. The tax burden on the registration of inheritances has been reduced through:

- Increasing the number of instalments from 3 to 5:
 - 0 to 5,000,000.....1 % ;
 - 5,000,001 to 10,000,000 2% ;
 - 10,000,001 to 50,000,0003% ;
 - 50,000,001 to 500,000,0004% ;
 - Over 500,000,0005%.
- the opening of the possibility of scheduling the payment of duties over 2 years, thus offering greater flexibility to heirs;
- the renewal of the amnesty for inheritance deeds, designed to encourage the regularisation of undeclared inheritances;
- the consecration of the dation in payment as an alternative method of settlement of the said duties, thus allowing the heirs to pay these duties by the transfer of ownership of real estate resulting from the inheritance to the State.

49. Gender-based tax discrimination has been eliminated through:

- the application to all foreign spouses of Cameroonians, regardless of gender, of the reduced rate of FCFA 75,000 for stamp duty on resident cards;



- the extension to male spouses of salaried partners of the deduction of transport costs for paid leave.

f. Measures to promote import-substitution

50. In order to boost the competitiveness of local products, the following locally produced flours are exempted from VAT, aligning their tax treatment with that of imported flours:

- maize flour (1102.20) ;
- maize bran (2302.10) ;
- potato and cassava flour (1106.20).

51. An ad valorem excise duty at the reduced rate of 12.5% on imported ballpoint pens has been introduced.

g. Measures to promote the environment and environmental taxation

52. The acquisition of electric vehicles is exempt from excise duties.

53. Cyanides, explosive substances and detonators are subject to excise duty at a rate of 25%, in order to better control their use in the mining sector.

54. The felling tax has been replaced by the Tree Felling Tax and its rates have been readjusted to encourage the sustainable exploitation of forest resources:

- reduction from 3 to 2.5% for companies with sustainable management certification;
- maintained at 3% for companies with other forms of certification;
- increase 4% to 5% for non-certified companies.

2) Customs measures

55. The new customs measures enshrined in the 2025 Finance Law have five main objectives namely: the implementation of the import-substitution policy, the broadening of the tax base, the improvement of the business climate, the fight against customs fraud and the implementation of green taxation.

a. Promotion of the import-substitution policy

56. In the continuum of measures aimed at boosting national production and gradually replacing imported products with those manufactured locally, the 2025 Finance Law uses two main levers to continue implementing the import-substitution policy.

57. In this respect, the first lever used is the exclusion of imported goods with similar local products from all customs import facilities, with the exception of imports resulting from the implementation of preferential trade agreements , Economic Partnership Agreements (EPAs) with the European Union and Great Britain, African Continental Free Trade Area (ACFTA),



Central African Economic and Monetary Community (CEMAC), Economic Community of Central African States (ECCAS), or in the event of a shortfall in national production duly certified by the Minister in charge of Trade.

58. The second lever involves continued support for the livestock sector. In this regard, the 2025 Finance Law provides for a 50% allowance on the taxable value of imports of "food supplements" (vitamins, amino acids and mineral salts) not produced locally, intended for use in feed preparations to boost animal growth. The list of these nutrients is set by a specific text issued by the Minister of Finance, after consultation with the Ministry in charge of livestock farming and livestock farmers' guilds, where applicable.

59. The benefit of the above facility is subject to the presentation of an import licence for the said products, issued by the Ministry in charge of livestock.

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

60. In order to improve Cameroon's attractiveness, in particular by improving the business environment and taking into account the concerns of the private sector, the 2025 Finance Law enshrines:

- a tariff downgrading, in favour of software imported on a medium or by downloading, from subheadings 8523.80 00 100 and 8523.80 00 200, to the second category of the Common External Tariff (CET) at the rate of 10% when it is declared spontaneously, with a view to encouraging tax compliance.
The said software remains subject to the third category of the CET at the rate of 20% when the Administration finds, during customs inspections, that it has been introduced into Cameroon without declaration, without prejudice to the penalties provided for by the regulations in force;
- the introduction of a specific category of export duty at a rate of 5% of the FOB (*free on board*) value of manufactured timber of tariff heading 4409, resulting from the third stage of processing and classified at an intermediate level between sawn timber and finished timber products. However, eligibility for this category is subject to the production of a certificate issued by the competent technical ministry;
- the authorisation of the Customs Administration to liquidate, on behalf of the General Directorate of Taxation, transfer duties on imported second-hand vehicles and VAT applicable to fees for approved customs agents (HAD), as well as to the costs of stevedoring, handling, scanning, inspection and control, using the CAMCIS computer system during the customs declaration.



c. Green tax measures

61. Within the context of the implementation of green taxation and support for environmental protection by combating pollution and limiting deforestation, the Finance Law for the 2025 fiscal year innovates through the following two measures:

- the introduction, for a period of twenty-four months, of a 50% reduction on the taxable value of electric motor vehicles and motorbikes imported as new, under tariff subheadings 8701.24 00 100, 8702.40 10 100, 8702.40 20 100, 8703.80 10 100, 8703.80 90 100, 8704.60 00 100, 8709.11 00 000 and 8711.60 00 000, as well as their batteries and charging stations;
- the introduction of a 20% reduction on the FOB value of export shipments of cocoa, rubber and logs with a certificate issued by the relevant technical ministry attesting to their compliance with anti-deforestation standards;
- exemption from excise duty on the importation of the electric motor vehicles referred to above.

d. Measures to broaden the tax base and consolidate fiscal space

62. Within the frame work of the expansion of budgetary space, in particular through the optimization of revenue mobilization at the door, the Finance Law for the 2025 fiscal year provides for the following measures:

- imported ballpoint pens shall be subject to ad valorem excise duty at the reduced rate of 12.5%;
- 25% ad valorem excise duty on imported cyanides, explosives and detonators;
- the revision of the bases for the valuation of imported public works equipment and machinery as follows:
 - ✓ imported civil engineering machinery and equipment intended for public works, in new condition, shall be cleared through customs on the basis of the transaction value;
 - ✓ the machinery and equipment referred to above, imported second-hand and less than 20 years old, are cleared through customs on the basis of their price on the various markets indicated by the Customs Administration, subject to an adjustment according to the number of hours of use shown on the meter;
 - ✓ imported used machinery and equipment over 20 years old is cleared through customs on the basis of the residual values defined by the Customs Administration, according to its age and the number of hours it has been used.



e. Measures to combat customs fraud and illegal trade

63. Within the context of the fight against customs fraud and illicit trade, the 2025 Finance law strengthens the measures in place to combat tax evasion, money laundering and the financing of terrorism, notably by reorganising the rules applicable to the lifting and clearance of import declarations, extending the resources of the Customs Administration and tightening the penalties applicable, specifically for breaches of the right to communicate.

64. The 2025 Finance Law makes the following changes to the procedures for lifting and clearing import declarations:

- economic operators are required to make, through the One-Stop Shop for Foreign Trade Operations and through an approved customs broker, a declaration of import or export of goods as soon as the FOB value of the good concerned is greater than 1,000,000 FCFA, in accordance with the provisions of articles 53 and 62 of Regulation No. 02/18/CEMAC/UMAC/CM of December 21, 2018 relating to exchange regulations in CEMAC.
- Violation of this formality is punishable by a fine equal to 50% of the taxable value of the goods concerned, with the exception of imports covered by the regime of exemption from customs duties and taxes, in accordance with the legislation in force; Violation of this formality is punishable by a fine equal to 50% of the taxable value of the goods concerned, with the exception of imports covered by the duty-free and tax-free customs regime, in accordance with the legislation in force;
- the said import or export declarations must then be lodged with an approved intermediary in charge of the transfer of funds relating to the goods concerned, provided that they have an FOB value of FCFA 5,000,000 or more. Failure to lodge the said transactions is punishable by a fine of 10% of the amount of the transaction, in accordance with the provisions of Articles 159 and 160 of the said Regulations;
- importers, exporters and their agents are required to clear import or export declarations made by them within six (06) months of the actual import or export of the goods concerned. However, where commercial circumstances or circumstances beyond the control of the person making the import or export declaration so require, the declaration may be extended exceptionally by the Minister in charge of Finance, for an additional non-renewable period of three (03) months, with the exception of machinery and other capital goods requiring longer import periods, due to post-order production constraints. These machines and other capital goods may benefit from an extension of a period not exceeding six (06) months;
- Authorised intermediaries are required to notify the Customs Administration electronically on a monthly basis of all foreign trade transactions recorded in their books that have not been cleared within the prescribed deadlines. Failure to transmit the above non-discharged operations is treated as a refusal to communicate documents and is punishable in accordance with the provisions of article 465 of the CEMAC



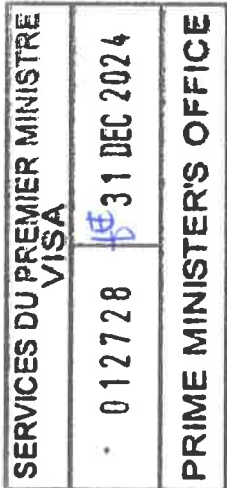
Customs Code, without prejudice to the other penalties provided for in cases of complicity or interest in fraud established;

- authorised intermediaries acting as domiciliation agents for an import are required, prior to any transfer in a single draft of funds abroad in an amount exceeding FCFA 100,000,000, to carry out an in-depth check on the real existence, the authenticity of the documentation produced and the financial capacity of their principal customers, with regard to the requirements relating to beneficial owners and in particular for companies less than three years old, under penalty of incurring liability as an accomplice or party to the fraud;
- persons who transfer a cumulative annual amount of FCFA 100,000,000 abroad on the basis of declarations for the import of goods and services, without any effective counterpart in terms of the import of related goods and services, are liable to a prison sentence of between 1 and 12 months, with suspension or a ban on opening new import declarations, without prejudice to the other penalties provided for by the regulations in force. In such cases, the Customs Administration sets and collects the fine and puts the offender at the disposal of the competent court for prosecution, where appropriate. However, the said persons are absolved of the penalty if they provide proof, to the satisfaction of the Customs Administration, that the funds initially transferred to cover the planned import operation were repatriated after the cancellation of the operation.

65. With regard to strengthening the Customs Administration's framework for action, the 2025 Finance Law:

- authorises the Customs Administration to use appropriate means and measures to combat money laundering at borders, including the use of dogs and other detection and X-ray devices;
- empowers customs officers to seize, during inspections, cash and monetary instruments held by travellers in breach of the legislation in force, as well as any property identified and established as being used to launder the proceeds of crime or intended to finance acts of terrorism, and to have it confiscated by the competent court;
- enables authorised intermediaries to inform the Customs Authorities, by confidential and risk-free alert, when they become aware of the use of Customs transactions for money laundering and/or terrorist financing purposes, failure for which they shall subsequently be held liable as an accomplice or party to the fraud.

66. Finally, with regards to the protection of the Customs Administration's special right of communication provided for in Article 105 of the CEMAC Customs Code, the 2025 Finance Law reiterates that the requested persons are required to provide the Customs Administration with the precise, accurate and exhaustive information requested, in the prescribed form and within the prescribed time limits. In this respect, it recalls that the communication of inaccurate or incomplete information, even if possessed by the persons requested by the Customs Administration in the context of the exercise of the special right of communication,



is treated as an act of complicity or interest in fraud and is punishable in accordance with the provisions of articles 452 and 453 of the CEMAC Customs Code, without prejudice to the other penalties provided for by the regulations in force.

3) Measures relating to non-tax revenues

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

67. To control the non-tax revenues base and improve their collection, the Ministry in charge of Finance will support the sectoral administrations in setting up effective collection systems to optimise the collection of those newly earmarked in the Finance Law.

68. In order to identify potential non-tax revenue niches and revitalise their monitoring, the Ministry in charge of Finance, in collaboration with the administrations concerned, must draw up an annual map of all of the said non-tax revenue niches identified within the administrations, and ensure their maturation and formalisation after arbitration by the Prime Minister, Head of Government, for inclusion in subsequent Finance Laws.

69. In view of the extent of infringements of various regulations, the texts need to be revised and fines introduced, in proportion to the damage caused, to enable proper regulation of national economic activity and increase the base of non-tax revenue.

70. As part of the broadening of the non-tax revenues base, the surpluses resulting from the capping of the budgets of certain public establishments are, depending on their nature, reclassified as exceptional revenues and transferred to the general budget. To this end, the Ministry in charge of Finance will carry out all the relevant procedures (control and analysis of accounting, financial and budgetary documents).

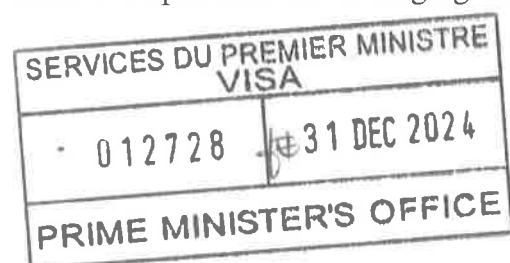
71. The above reclassification as exceptional revenue does not apply to levies collected by the tax authorities.

b. The Securing and optimisation of the collection of non-tax revenues

72. In the context of budgetary regulation, it is imperative that targets for the collection of non-tax revenues, particularly service revenues, be set at the beginning of each financial year in the administrations. To this end, the Ministry in charge of Finance will assist the administrations concerned by the said revenues in drawing up the relevant forecasts.

73. Service revenues are State revenues and, consequently, their collection must comply with the relevant procedures, in particular those described in the General Public Accounting Regulations.

74. Securing non-tax revenue is a major challenge especially with regards to optimising the collection of this category of revenue. To this end, the Ministry in charge of Finance shall set up a dematerialised system for monitoring the issuance of non-tax revenues, in conjunction with the sectoral administrations and other public entities responsible for managing these revenues.



75. Non-fiscal revenue is collected exclusively through revenue collection centres (régies de recettes), whose list is updated each year before publication by the Minister in charge of Finance and notified to the relevant delegated vote holders at the beginning each financial year.

76. An imprest account shall be set up by an instrument signed by the Minister in charge of Finance, who appoints the imprest administrator. To this end, the authorising officers shall send proposals for the appointment of the said administrators to the Minister in charge of Finance, at the beginning of the fiscal year,

77. In Public Establishments, revenue collection services shall be created by vote holders with prior authorisation from the deliberative body. In the case of Regional and Local Authorities, revenue collection centres are created by order of the vote holder after deliberation approval by the representative of the State.

The revenue collection agents are appointed by the vote holder on the recommendation of the public accountant.

78. The operation of revenue collection services is subject to the following conditions:

a) Collections are made via a dedicated remote collection platform. These collections may be made in cash, if necessary.

b) The revenue officer is strictly prohibited from paying expenses of any kind.

c) The revenue officer is required to transfer all revenue collected to the relevant accounting post within ten (10) days and every five (05) days for certain pre-identified posts with significant revenue. If payments are made by cheque or money order, he is obliged to transfer them to the relevant accounting post in the same way as cash and against receipts.

d) When the imprest account is closed on 31st December of the fiscal year, a report on the closure of the imprest account is sent to the main accounting officer to which the revenue collection office is attached.

79. The collection and handling of non-tax revenue is the exclusive responsibility of the public accountant or a revenue officer duly appointed by the Minister in charge of Finance or the Principal Vote holder, as the case may be. The latter acts under the authority and control of the attached public accountant.

80. The head of the accounting post to which he is attached has the obligation to control, on documents and on site, the operations and accounting of the revenue officer. To this end, the heads of accounting posts must be involved in monitoring the management and control of revenue collection centres (operation of revenue collection services and collection of revenue) attached to them and follow up with revenue officers who do not pay in the funds collected within the stipulated deadlines.

81. Each revenue account must be attached to an accounting post in order to guarantee traceability and reduce the risk of revenue losses. To this end, the relevant departments of the Ministry in charge of finance shall carry out a census of revenue collection centres.



82. All administrations and structures responsible for recovering service revenues shall transmit to the Ministry in charge of Finance a list of those in charge for issuing the said revenues.

83. In the case of earmarked revenue or revenue to be distributed, only the attached public accountant shall be authorised to credit the accounts of the beneficiaries with the amount of their quota (s), on the basis of the repayment statements produced by the intermediate revenue collectors.

84. To improve the accounting of non-tax revenues, the Ministry in charge of Finance will support the sectoral administrations in setting up effective systems to ensure the complete accounting of earmarked non-tax revenues, as well as any other deductions from this category of revenue, in view of budgetary coverage operations.

85. The detailed monthly statistics of revenue emission orders approved by the Finance Controller must be transmitted by the latter to the General Directorate of Budget (DGB) with a copy to the Territorially Competent Paymaster General.

86. Detailed monthly statistics on the collection of service revenues (including those allocated or to be distributed), must be transmitted by the Territorially competent Paymasters General to the General Directorate of the Treasury, Financial and Monetary Cooperation (DGTCFM), not later than the 10th of the following month, with a copy to the Finance Controller, for onward transmission to the Directorate General of the Budget.

87. Data on service revenues must be validated quarterly by all the administrations and structures in charge of the said revenues, before publication. To this end, a detailed report on the state of execution of service revenues is produced each quarter by the Ministry in charge of Finance, in collaboration with the administrations and structures concerned.

88. In order to ensure the safety of non-tax revenues and, in particular, the follow up of service revenues pending recovery, the administrations concerned shall forward the situation of their service revenues pending recovery, as well as the list of debtors to the Ministry in charge of Finance.

89. A mechanism for monitoring the collection of dividends and other financial products will be set up by the Ministry in charge of Finance in 2025 in order to optimise the collection of this type of revenue.

90. Joint controls will be deployed to ensure compliance with the relevant regulations, issuance of vouchers on the one hand, and the completeness, effectiveness and accounting of non-tax revenues on the other.

91. Within the frame work of securing non-tax revenues, any administration, any legal entity linked to the State or any other public entity, authorised to collect revenues for the Treasury or to make expenditure on behalf of the State or any other public entity, may use one of the following electronic payment services:

- the card payment service ;
- the mobile payment service ;



- the online payment service via the Internet;
- the payment terminal service.

92. The following are entitled to use an electronic payment service:

- Treasury administration ;
- the tax authorities;
- Customs Administration ;
- the administration in charge of Budget Regulation;
- the administrations in charge of property and land registry;
- Agencies and other similar administrative structures (sectoral ministries with technical platforms, revenue authorities, etc.);
- any other public administration which, in the performance of its duties and the provision of its services, directly or indirectly collects or makes payments to or for the account of the Treasury (financial institutions, banking establishments, postal services, etc.).

c. The Management of Consular Service revenues

93. Revenues from Consular Services are service revenues and shall therefore, be regularly taken into account in the State budget.

94. Revenues from consular services in diplomatic missions and consular posts are those provided for in the 2025 Finance Law.

95. Revenues generated from consular services at diplomatic missions and consular posts shall be collected exclusively by electronic means, through the platform approved by the Government.

d. Management of State property and Cadastral revenues

96. The assessment and collection of state, cadastral and land revenues are the responsibility of the administration in charge of state property, surveys and the land tenure, and public accountants respectively, in accordance with the provisions of the 2025 Finance Law. However, the Directorate General of Taxation's specialised management units are responsible for assessing and collecting revenue from the companies listed in their files.

97. The control of state, cadastral and land revenues is the responsibility of the Ministry in charge of Finance, without prejudice to other forms of control.

98. State, cadastral and land revenues are declared exclusively by electronic means, accompanied by the corresponding means of payment.

99. Penalties relating to State, cadastral and land revenues may be remitted or reduced by the Minister in charge of domains.



B. MEASURES TO IMPROVE ON THE QUALITY OF PUBLIC EXPENDITURE

1) Salaries and pension expenditures

a. Streamlining of State salary expenditure

100. The State's wage bill sustainability ratio must respect the threshold of 35% of tax revenue, in accordance with the CEMAC standard, given the constraints on mobilising budget revenue. In any event, the threshold of annual budget appropriations reserved for recruitment planned in 2025 shall not exceed the total amount of 11.9 billion CFA francs, in order to guarantee the sustainability of the State's wage bill.

101. Salaries paid to a civil servant after his or her death are sovereign debts of the State and may not be repaid to beneficiaries.

102. For any court order concerning withdrawals from the bank accounts of deceased customers, the banker shall produce a detailed account history showing the balance of the account before the customer's death and the balance of the account *after death*.

b. Sustainability of the wage bill of other Public Entities

103. Recruitment in the Public Establishments and other subsidised entities during the 2025 fiscal year must take into account budgetary constraints and comply with sustainability requirements aimed at guaranteeing a similar threshold of salary expenditure to the subventions paid by the State. In any case, staff costs must not exceed 35% of operating costs.

104. With regards to the Regional and Local Authorities, staff expenditure must be in accordance with the budgetary ratios provided for by article 417 of law n°2019/024 of 24 December 2019 on the general code of the RLAs, namely:

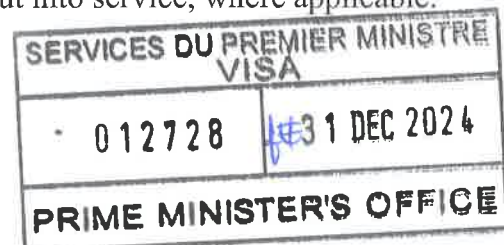
- 35% of operating expenditure for the Councils and the City Councils;
- 30% of operating expenditure for the Regional councils

c. Payroll management for personnel placed on secondment or at the disposal of other public service institutions.

105. In order to avoid double remuneration, host organisations must require public-sector employees on secondment or secondment to produce a zero pay slip and a certificate of cessation of salary payments issued by the Ministry in charge of Finance or the user Ministry, as the case may be, before any financial payment is made.

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

106. Within the framework of the calculation of pension rights for public servants admitted for retirement, the years of non-contribution for pension rights due to suspension of work shall be deducted from the total number of years put into service, where applicable.



107. In order to guarantee the retirement pension rights of public officials placed on secondment or at the disposal, the host institutions or structures are required to make monthly payments to the Public Treasury, the pension contributions deducted from staff remuneration, as well as the employer's contribution in their capacity as employer.

108. For the purposes of traceability of the payment of retirement related dues and in a bid to guarantee better accounting of the said dues, the dues shall be processed via the ANGIFODE application for the structures that possess this application. However, for entities that do not have the afore mentioned application, traceability is based on the payment receipts issued by the Public Treasury.

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

109. In order to avoid undue payments of arrears, an inter-ministerial platform shall be set up at the beginning of each fiscal year, under the auspices of the Ministry in charge of Finance, which is in charge of controlling the arrears processed by other administrations before payment.

110. The structures in charge of processing salaries and pensions in each administration must, after the payment of salaries, assemble the files supporting each payment for which the amounts are greater than or equal to five (5) million CFA francs, and transmit them by slip to the Ministry in charge of finance, in order to obtain payment authorisation.

111. The payment authorization is an administrative document linked to pay, which reassures those in charge of banks, microfinance establishments and the accounting network as to the origin of the resources subject to said authorization.

2) The continuation of the streamlining of the State payroll

a. Deconcentrated management of State personnel

112. In accordance with the provisions of Decree no. 2012/079 of 09 March 2012 on the deconcentration of the management of State personnel and payroll, administrations are required to control and streamline the State's payroll. To this end, the Ministerial committees responsible for cleaning up the pay register produce quarterly reports on the control of staff numbers and the cleaning up of the pay register. The authorised structures in the pay chain use these reports to implement the results by suspending pay or unduly received salary benefits and, where applicable, issuing revenue reimbursement orders in collaboration with the Treasury.

113. Deductions made by issuing revenue orders and their suspension or cancellation, as notified by the vote holder, remain classified under cash transactions. In this respect, the repayment of sums unduly withheld shall be paid by the Treasury and subsequently compensated by budgetary regularisation.



b. Sustaining the results of the 2018 COPPE operation

114. In 2025, with a view to safeguarding the budgetary gains made following the State Personnel Physical Counting operation (COPPE), disciplinary measures involving the dismissal or revocation, (where applicable), of civil servants who have been suspended for five (05) years will be maintained.

c. Monitoring the database of civil servants housed by the State

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

3) Payroll accounting and settlement of salary debt

a. Salary accounting

116. Salary expenditure accounting at the level of the Treasury shall take into account the deductions made in the processing of the Statements of Amounts Due via the dedicated application (ESD-SOFT).

b. Clearance of salary debt

117. Within the framework of the implementation of the salary expenditure commitment plan, the monthly credit quotas allocated to administrations must be used, as a priority, to pay the salary liabilities arising from the employment of new staff.

118. Administrations are required to process the payment of salary liabilities via the ESD-SOFT application, when the ANTILOPE application is unable to carry out automatic treatment of these liabilities.

c. Measures to address the demands of Basic and Secondary school teachers

119. The implementation of the financial measures prescribed by the Head of State in response to the demands of primary and secondary school teachers will continue in 2025, according to the established schedule. These measures are aimed in particular at clearing the salary debt linked to the updating of the careers of these staff.

d. Non salary recurrent expenditures

i. The streamlining of the allocation of financial benefits

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

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



121. Budget appropriations for the payment of remittances, bonuses and miscellaneous allowances to staff in devolved services are systematically done through the delegation of appropriations.

122. The granting of bonuses and other financial benefits must necessarily be based on a regulatory text. However, as a transitional measure, the Minister in charge of Finance may authorise the payment of bonuses and financial benefits budgeted in the Finance law. To this end, the request for authorisation must be accompanied by a draft decision awarding these benefits. In addition to the surnames, first names, civil service registration numbers, grades and activities carried out by the beneficiaries, the decision must specify the gross amounts awarded, the amounts of tax deductions and the net amounts to be paid out.

123. Specific allowances, specific bonuses and bonuses for special work are committed quarterly or half-yearly, as the case may be, within the limits of available appropriations, on presentation of a statement listing the names of beneficiaries and supporting documents for so-called specific benefits.

124. In accordance with the provisions of Decrees No. 2000/693/PM of 13 September 2000 and No. 91/133 of 22 February 1991, as amended by Decree No. 2001/194 of 25 July 2001, only administrative and military authorities and staff of brigade structures are entitled to lump-sum touring allowances.

125. In the case of allowances and bonuses paid by Regional and local authorities and Public Establishments, and approved by the deliberative bodies, the authorising officer's decisions awarding them specify the amounts allocated to the beneficiaries and respect their status, rank or grade.

- **Streamlining of committee and working group allowances**

126. Allowances linked to the work of Ministerial and inter-Ministerial committees and working groups are paid in accordance with Decree N°2018/9387/CAB/PM of 30 November 2018, amended and completed by Decree N°2020/0998/CAB/PM of 13 March 2020, as well as Order N°025/CAB/PM of 05 February 2019. This measure also applies to the work of committees and working groups set up within Regional and local authorities and Public Establishments.

- **Streamlining expenditure on scholarships and internships**

127. Expenditure on scholarships and internships accounts for a significant proportion of personnel expenditure. The mastery shall contribute to the cost-cutting efforts required of user administrations. They require a rigorous and documented selection of applications and strict compliance with the relevant regulatory provisions, which Financial Controllers must ensure.

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

128. The appropriateness of a mission and the determination of its duration fall within the competence of its sponsor, according to its Annual Work Plan and service requirements, within the limits of the funds available.



129. The total duration of temporary travel by a civil servant, excluding tours, shall not exceed one hundred (100) days during a budgetary year, failure for which the file shall be rejected, unless an exemption is granted:

- for trips abroad, by the President of the Republic or by the Prime Minister, Head of Government;
- for internal travel, by the Principal or Secondary Authorising Officer.

130. The staff from administrations in charge of control, inspection and audit departments may benefit from an exemption in the context of the missions entrusted to them.

131. The execution of a mission shall include supervision, coordination and technical secretariat activities on the one hand, and operational activities on the other. Supervision, coordination and technical secretariat activities culminate in the production of a summary report.

132. Failure to carry out a mission established by the authorised representative, after the relevant advance has been received, shall render the offender liable to the penalties laid down for this purpose, at the request of the authority that commissioned the mission in question or the hierarchical superior of the official in question. A revenue order for an amount equivalent to that of the advance received may be issued against the civil servant or public agent concerned, at the request of the authority that commissioned the mission or the hierarchical superior.

133. It is strictly forbidden for the managers of Public Establishments and the heads of the executives of Regional and Local Authorities to place either retired or temporary staff on mission. As well as any staff who does not have a formal employment contract.

- **Overtime**

134. Overtime allowances must strictly comply with the provisions of Decree 74/694 of 29 July 1974 for civil servants and Decree 95/677/PM of 18 December 1995 for government employees covered by the Labour Code.

- **Medical evacuations**

135. Medical evacuations to national public hospitals are preferred. However, if necessary, medical evacuation to a private national establishment or abroad may be considered, in accordance with the provisions of decree no. 2000/692/PM of 13 September 2000.

136. The funds reserved for medical evacuations shall, as the case may be, be delegated directly to Cameroon's diplomatic representations in the host countries. Consequently, it is forbidden for the Head of the accounting post at a diplomatic mission to pay the said expenses directly to the patients.

137. In the case of medical evacuations to local hospitals, the funds disbursed for this purpose shall be transferred to the bank accounts of these facilities, for payment of all related expenses.



138. The Ministry in charge of Finance, in conjunction with Diplomatic Missions and Consular Posts, host hospitals and the Ministry of Public Health, periodically updates medical evacuation files.

139. The Paymaster General of the Treasury shall ensure the monitors of payments on the basis of periodic reconciliations of the operations of paymasters at diplomatic missions or consular posts.

- **Funeral expenses**

140. Given that the death of a civil servant entails a final travel, funeral expenses are covered in accordance with the provisions of decree no. 2000/693/PM of 13 September 2000 setting out the rules governing travel by civil servants and the terms and conditions for covering related expenses.

141. The competent authorities will provide the families of deceased civil servants with the casket and means of transport required under current regulations, on presentation of supporting documents.

142. In case the families concerned had to cover the above-mentioned costs from their own resources, the administration will reimburse the sums spent by them, upon presentation of supporting documents, up to the thresholds provided for by the regulations in force.

- ii. **Evaluation of expenditure**

143. Expenditure is evaluated by means of price lists and quantity lists, whose reference prices and rates for equipment, supplies and various services intended for public administrations are set by order of the Minister in charge for prices. The mercurial price list is a tool for the control and mastery of public expenditure, setting the maximum prices used in transactions with the State and other public entities. It should be understood as a list of prices accepted by the administration.

144. During the maturation phase of projects, project owners or delegated project owners must ensure that the prices used to obtain the provisional amounts are in line with the official price list (mercurial), otherwise they may be held liable. In the absence of references, the prices concerned shall be set, in accordance with the homologation procedure, at the behest of the Minister in charge for prices.

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

- the prices to be considered for contracts and order letters resulting from calls for tender or mutual agreement contracts, as provided for in Article 109 (b) and (c) of the Public Contracts Code, shall be those contained in the financial offer of the contractor of the public institution;
- for additional contracts resulting from the mutual agreement contract provided for in Article 109 (d) of the Public Contracts Code, their prices are those contained in



the successful tenderer's basic contract. If new prices are required, they must be those defined in the official price list;

- with regards to administrative purchase orders and mutual agreement contracts provided for in article 109 (a) of the Public Contracts Code, the prices to be considered are those defined in the official price list.

146. In the event wherein, the price of an item, equipment, good or a service, contained in the public order, does not appear in the published official price list, the central or Regional services of the Ministry in charge of prices are systematically consulted by the Authorising Officers to determine, expressly, the prices to be used in the public order within seven (07) working days for administrative purchase orders and fourteen (14) working days for jobbing orders and mutual agreement contracts, as provided for in article 109 (a) and (d) of the Public Contracts Code. In this case, an addition is made to the price list. After this period, for which proof of referral to MINCOMMERCE is provided by the authorising officer, the prices proposed by the successful tenderer are deemed valid.

147. The following documents shall be provided to avoid rejection:

- the request of the authorising officer to the Minister in charge for prices;
- pro forma invoices or estimates from the service provider;
- Original invoices ;
- any other document that may justify the prices quoted.

148. The price list is made available to Vote holders by the Ministry in charge of prices or by its regional services, as the case may be. Vote holders must therefore refer to it when formulating their orders, failing to do so may incur personal liability in the event of over-pricing.

149. 149. The services in charge of financial control of public expenditures shall verify the application of the afore mentioned price regulations when issuing their visas. On the other hand, the verification of quantities and measurements is the responsibility of the contract engineer.

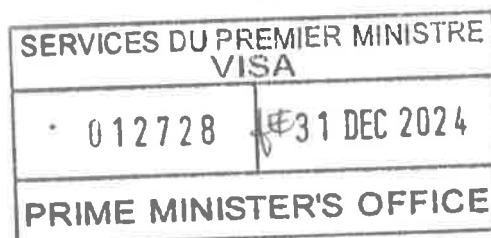
iii. Budgetary regulation measures

150. Administrations must impose budgetary discipline and rigour on themselves and adopt the regulatory measures necessary for the proper execution of the budget.

• Commitment plans

151. The sectoral commitment plans are drawn up and implemented by the sectoral ministries and institutions as part of the execution of the budget envelope made available by Parliament for each of them for the 2025 financial year.

152. The consolidated commitment plan, drawn up on the basis of the information contained in the sectoral commitment plans, is attached to the cash flow plan appended to the 2025 Finance Law.



153. The sectoral commitment plan limits for the 2025 financial year are communicated to the Ministerial departments in the form of quarterly commitment quotas, no later than the 30th of the last month of the quarter, after validation by the State Treasury and Budget Regulation Committee.

154. As part of the quarterly update of the sectoral commitment plan, each head of ministerial department or institution will set out his or her requirements, particularly in terms of compulsory and priority expenditure, while taking into account the levels of public procurement and execution, as well as the carryover of appropriations.

155. The quarterly commitment limits are restrictive. However, in the event of an emergency, a government department may request that an expenditure planned for the quarter be replaced by another urgent expenditure, provided that the latter is included in the department's sectoral commitment plan for the 2025 financial year.

156. The reallocations referred to above are made within the framework of the work of the State Treasury and Budget Regulation Committee.

157. The sectoral commitment plans, which are consistent with the cash flow plan and defined in the budget information system, are monitored and assessed every two months by the Budget Control Sub-Committee, in liaison with the financial control units.

- **Precautionary blocking and commitment quotas**

158. All credits for the purchase of goods and services are subject to a precautionary blockage of 15%.

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

160. 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.

- **Controlling the State's current consumption (water, electricity, telephone, internet and mail)**

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

162. 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.



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

164. Administrations shall be able to benefit from a budgetary performance bonus for their optimal management, when an evaluation shows substantial budgetary gains on appropriations for the costs of water, electricity, stamping of mails and telecommunications services, in relation to the initial provisions.

165. The commitment of appropriations to cover the cost of water, electricity, telephone and internet consumption is made in a single instalment at the beginning of the fiscal year, to enable the Treasury to make monthly payments on the account.

iv. Acquisition of products and equipment specific nature

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

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

168. Services relating to pharmaceutical products and biomedical equipment shall be subject to an approval delivered by the Minister responsible for public health.

v. Organisation of conferences, colloquia, international seminars, national and international sporting competitions

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

170. The heads of Ministerial Departments and the managers of all other public entities shall rationalise expenditure relating to the organisation of international conferences and meetings in Cameroon, by:

- giving priority to international conferences and meetings, with foreign partners paying for all or a substantial part of the costs;
- requesting for authorisation, for those requiring state funding through:
 - o burden sharing between Cameroon and foreign partners,
 - o direct benefits expected by our country,
 - o draft budget limited to indispensable expenditure.

171. Within the framework of the implementation of expenditure relating to the organisation of national sports competitions and Cameroon's participation in international competitions, needs are expressed by the presidents of the sporting federations. The relevant funds are placed at the disposal of the Minister in charge of sports who ensures its management.



172. A statement of account together with supporting documents coherent with the validated expenditure memo shall be transmitted to the financial controller, for clearance. Not later than 30 days after the end of the competition,

vi. Sovereignty grants

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

vii. Limiting of the use of exceptional expenditure procedures

• Imprest accounts

174. *Imprest* accounts shall be opened only for procurement transactions that cannot accommodate the normal commitment procedure of the public expenditure. They are subjected to the regulations in force on public orders, with the exception of minor expenditure on items, for which the maximum amount is less than FCFA 500,000.

175. *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.

176. The authorisation to create and reopen imprest accounts in Public Establishments is the responsibility of the deliberative body. In the case of Regional and local authorities, the authorisation to create and reopen imprest accounts is done through a resolution approved by the State representative.

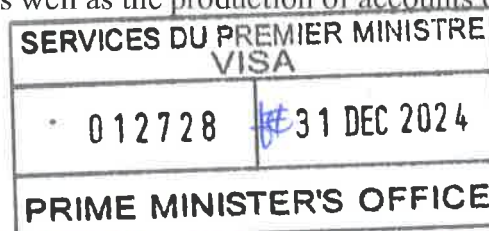
177. The number of *imprest* accounts is capped at 25 per administration for an amount not exceeding 250 million F.CFA each for all budgetary heads and per fiscal year with the exception of budgetary head 01, 04, 12 and 13.

178. With regard to public establishments (PEs) and Regional and Local Authorities (RLAs), the number of *imprest* accounts is capped at 15(fifteen), for an amount not exceeding 100 000 000 (one hundred million) each. This amount stands at 500 000 000 (five hundred million France) for operations financed through the “*maintenance*” and “*producer*” counters of the Road Fund and the Cocoa Coffee Sub-Sectors Development Fund, respectively.

• Case of disbursement of funds

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

180. Within the framework of the implementation Annual Work Plans (AWP) of administrations, funds disbursement decisions to release funds signed by principal vote holders shall be executed by Program and Action officers responsible for the management of the concerned activities. As such, they shall ensure the execution of expenditures within the framework of these funds disbursement schemes as well as the production of accounts on the



use of funds, to be submitted to the vote holder who designated them. Consequently, they shall be formally designated in the funds disbursement decision in the same way as the ad-hoc cashier.

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

182. The taxes and duties generated in the context of the modification of the expenditure memo, previously authorised by the principal Vote Holder, must be retained by the paying agent and paid to the Treasury, against receipt.

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

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

viii. Expenditure relating to the administration of justice

185. Court fees are paid in accordance with Interministerial Instruction N°001012 of October 06, 2023 on administrative, budgetary and accounting control procedures, and the settlement of criminal legal fees.

186. Court fees are budgeted expenses. Consequently, they are subject to an expenditure authorisation limit, which may not be exceeded during the budgetary execution period.

187. Court fees and emoluments relating to the Chancellery, the Special Criminal Court, the Military Court, the Administrative Courts and the Specialized Chambers, included in the budgets of the Ministries of Justice and Defence, are subject to redistribution by the heads of the said ministerial departments, each in his or her own area of responsibility. The relevant appropriations are committed by the principal vote holders or the heads of the Military Courts, as the case may be.

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

ix. Grants (subvention) for recurrent expenditure

189. Operating subventions awarded to Public Establishments are subjected to performance requirements. In this respect, the granting of additional subvention is prohibited.

190. However, depending on the sensitivity of the need and budgetary sustainability, certain requests for additional subvention may be examined. Consequently, any request for an



additional subvention shall be justified and presented by the Minister responsible for the technical supervision of the concerned Public Establishment.

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

192. In accordance with the provisions of Articles 9 and 12 of Laws n°2017/010 and n°2017/011 of 12 July 2017, Public Enterprises and Establishments are required to transmit to the technical and financial supervisors, the documents and information relating to the life of the structure, in particular the financial statements, the Statutory Auditor's report, the activity reports, and for Public Enterprises, the annual performance reports, the Financial Controller's report, the administrative and management accounts, the updated statement of the personnel situation and the salary scale, for Public Establishments.

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

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

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

196. Special budgetary appropriations allocated to certain public institutions and bodies, shall be managed exclusively, by the authorities placed at the head of the said structures, who also ensure the clearance.

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

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



x. The streamlining of contributions made to international organisations

199. In order to streamline the contributions paid to international organizations, the concerned administrations shall send to MINFI :

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

200. The contribution shall be paid to the benefit of an International Organization at the request of the beneficiary Organization, the concerned Administration or the Minister in charge of External Relations through a payment order or a delegated budgetary appropriation to the competent treasury post attached to a diplomatic mission or consular post.

e. Capital expenditure

i. Commitment of BIP expenditure

201. The 2025 PIB expenditure commitments shall have to comply with the logbook of physical units and the procurement methods provided for in the project logbook. Finance Controllers shall refrain from affixing the budgetary visa to transactions that do not comply with this requirement.

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

203. In addition, in accordance with the provisions of articles 47(2) and 48(2) of the Public Contracts Code, as well as articles 19 and 20 of Decree No. 2018/355 setting the rules applicable to public enterprise contracts, all document generated as part of the award and execution of contracts for the State, Public Enterprises and Establishments, Special Enterprises, Programs, Projects and RLAs including the Regions, must be transmitted in a period of 72 hours after its generation to MINMAP and ARMP, for the purposes of operating and supplying the public procurement system with a view to ensuring its organization, monitoring and proper functioning.

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



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

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

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

208. Any modification of the project logbook requires the creation of a new task and is subject to the prior agreement of MINEPAT.

209. With regard to the investment provisions set aside in the budget chapters, Financial Controllers shall ensure that the amounts in the draft contracts submitted for their visa do not exceed the ceiling for the said provisions. To do this, each Financial Controller shall keep subsidiary accounts to monitor this category of expenditure.

ii. Investment grants and transfers

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

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

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

213. Decisions granting transfers and/or investment subsidies shall indicate:

- the expected results in relation to the objectives of the programs and actions on which the credits bear;
- the activities to be carried out;
- the resulting physical units;
- implementation deadlines;
- commitments taken within the framework of the *cahier des charges*.



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

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

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

216. The mobilisation of any transfer/investment subventions granted to Public Establishments, Public/Private Enterprises and other private bodies is subjected to the prior validation of expenditure memo clearly indicating the financed operations.

217. The mobilisation of investment transfers/subsidies granted to Public Establishments, Public/Private Enterprises and other bodies will begin with the organisation of investment transfer/subventions mobilisation conferences during the month of January at the behest of MINEPAT, with the collaboration of MINFI and MINMAP.

218. The validated expenditure memo presents, on the one hand, the list of items of expenditure that will be committed at the start of the financial year and, on the other hand, the items of expenditure whose commitment depends on the effectiveness of the service (instalments/bills).

219. In a specific case of public/private enterprises, resources must be systematically mobilised as soon as the expenditure memo is available, whatever the nature of operations validated on the said memorandum.

220. The aforementioned validated expenditure memos are officially notified to the Minister/Vote holder by the Minister responsible for public investments, with a copy sent to the beneficiary entity.

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

222. All beneficiaries of investment subsidies shall be required to submit to MINEPAT, MINFI and MINMAP, no later than fifteen (15) days after the end of each quarter, a report on the physical and financial execution of works or supplies financed by these resources. This report indicates, in particular, the progress of procurement procedures, the level of commitments, the state of physical execution as well as the level of authorizations and payments.



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

iii. Optimising the management of counterpart funds

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

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

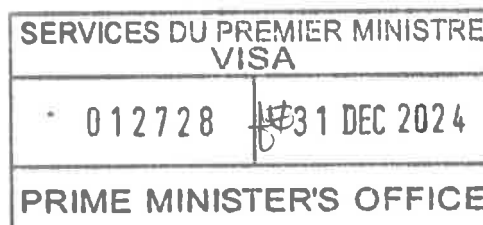
226. Expenditure memos shall make a distinction between the type of expenditure (recurrent or investment expenditures), the resources to be systematically authorized upon receipt of the said memo and the resources to be authorized only upon the presentation of elements justifying that services have been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

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

- the amount of the allocation and the expenditure memo of counterpart funds in actual expenditure;
- the timetable for the implementation of project activities and the credits commitment plan;
- the tables of conventional commitments of the parties;
- the amount of disbursements expected from Technical and Financial Partners;
- the chain of expected results (deliverables, effects and impacts);
- the programming of equipment to be imported and the work to be carried out and for which the issuance of certificates of payment of customs duties and taxes will be required.

228. Counterpart funds for actual expenditure are mandated to the Basket Fund at the Bank of Central African States (BEAC), in accordance with validated expenditure. Consequently, all transfers of counterpart funds to accounts opened at commercial banks are prohibited.

229. With regard to expenditures related to compensations, the commitment of credits shall be subject to the signing of the decrees related thereto or an advance payment authorisation duly granted by the Prime Minister, Head of Government. The said credits shall be contained in the budgets of the concerned project owners or in the budget of MINEPAT, as the case may be.



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

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

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

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

iv. Optimising the use of rehabilitation funds.

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

v. Blue print and minimum objective contracts

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

vi. Developing the portfolio of public companies

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

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

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



238. The signing of performance contracts is subject to the results of an audit with the view of strengthening production tools and guaranteeing the financial and operational performance of public Enterprises.

f. Managing floating public debt

239. Floating public debt is made up of all the uncontrolled and unconsolidated financial commitments of the State and other public entities. To this end, each public entity (Central Administration, Public Establishment, Regional and Local Authorities) must devote part of its annual budget to covering its debts. The budgetary resources dedicated to covering the said debts shall not be used for any other purpose.

240. As part of the clearance of the State's floating debt and that of its dismemberments, audited over the period 2000-2019, the commercial debt component will be shared between the State (70%) and each debtor entity (30%).

241. Payment to service providers shall be made in full in accordance with the schedule drawn up for this purpose, then the recourse measures of withholding the 30% will be applied to debtor entities in accordance with the relevant provisions contained in an instruction from the Minister of Finance. To this end, the list of debtor entities that must bear the 30% share of the commercial debt shall be duly established by a decision of the Minister in charge of Finance.

g. Special Appropriation account

242. The specific management rules for the Special purpose accounts are provided for in Articles 47 and 48 of Law N°2018/012 of 11 July 2018 on the Financial Regime of the State and Other Public Entities.

i. Conditions for opening a special appropriation account

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

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

245. Any special appropriation account shall contribute to the achievement of the objectives of one or more ministerial programs.

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

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



iii. The prediction, authorisation and execution of special appropriation account operations

247. Subject to the special rules provided for in Articles 47 and 48 of Law N° 2018/012 of 11 July 2018 on the fiscal regime of the State and other public entities, operations of special appropriation accounts shall be provided for, authorized and executed under the same conditions as those of the general budget. Unless otherwise provided for by a finance law, the balance of each special appropriation account shall be carried over to the following year.

4) The amelioration of the public order process

248. The stakeholders involved in the public order process shall comply with the obligations of transparency, efficiency, integrity, fair pricing, healthy competition and respect of deadlines in accordance with the rules laid down and organised procedures. Exceptional procedures shall be used only in the limited cases provided for by the regulations in force.

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

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

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

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

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

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

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



256. In a case where the Regional and Local Authority does not have a Procurement Commission, or where the existing one has been suspended, or where the Chief Executive has obtained the agreement of the Public Procurement Authority (ACMP) to have contracts relating to the said RLA awarded by the Regional or Divisional Commission, the following measures apply:

- the Governor or SDO is the Contracting Authority (CA) and conducts the contracting process up to the signing and publication of the decision and announcement awarding the Jobbing-order or contract. He is therefore competent to hear complaints from bidders arising from the said process, where appropriate;
- the Chief Executive of the concerned RLA, in his capacity as Vote holder and Contracting Authority, signs the jobbing-order or the contract within fifteen (15) working days of publication of the decision and the award notice. He notifies the contractor of the contract within five (05) working days of the date of signature;
- the Financial Controller responsible for the legal commitment is the one assigned to the relevant RLA.

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

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

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

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

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

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

a. Administrative Purchase order

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



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

263. Administrative Purchase Orders are subject to the tax system applicable to public procurement. As such, they shall be stamped page by page and subjected to proportional tax duty at the rate in force, within a deadline of one month from the date of:

- affixing a budgetary visa for Public Establishments and Regional and Local Authorities;
- for issuing debt certificates for ministerial departments.

b. Contract and jobbing Order

264. In order to ensure that all planned contracts and jobbing orders are executed within due time, they shall be awarded before the end of April 2025.

265. The Project Owner or Delegated Project Owner must ensure that funding is available before the consultation is launched. To this end, the Annual Work Plan or the Project Owner's/Signing Authority's Project Log constitutes proof of funding for investment operations financed by the Public Investment Budget. In the case of operations financed by transfers/subsidies, the Annual Work Plan or the project journal of the transferring administration takes its place.

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

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

268. Subject to the other requirements set out in the tender documents or consultation documents, the presence of a certified copy of the categorisation certificate issued by the Minister responsible for Public Procurement or by his duly authorised representative exempts categorised tenderers from producing in their technical files supporting documents relating to turnover, references, minimum technical and logistical resources, permanent staff and the location of the head office.

269. For contracts for intellectual services and complex works, recourse to an open call for tenders by the Project Owner or the Delegated Project Owner is authorized in the following cases:

- when the pre-qualification was unsuccessful or resulted in fewer than three (03) candidates per batch;
- when the intellectual services fall under jobbing order



- when the Call for Tenders is addressed to previously categorized service providers;
- when the procurement timetable drawn up in accordance with the regulations in force shows that the procedural deadlines do not allow the provisional start or completion dates of the services to be met.

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

271. The internal departments of the administrations currently in charge of administrative matters relating to public contracts are acting as SIGAMPs, pending the effective establishment of the latter.

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

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

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

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

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

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

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

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



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

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

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

c. Mutual agreement contracts

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

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

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



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

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

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

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

287. Requests for direct agreement, with a view to contracting annual projects and any requests for extension of the deadline, must reach the Public Procurement Authority by 15 August 2025 at the latest.

d. Special contracts

288. Special contracts are government contracts that do not comply either fully or in partially, with the provisions of the public contracts code on open call-to-tender or mutual agreement contracts. They are awarded after prior authorisation by the President of the Republic and concern the acquisition of equipment, supplies or services directly related to national defence, security and contracts for which strategic interests of the State are at stake.

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

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

e. Contracts for maintenance, guarding and upkeep of premises

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

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



293. Contracts for maintenance, guarding and upkeep of premises shall be signed by the competent contracting authorities. The procedure applicable for the award of these contracts, the monitoring of their execution and the reception of services related thereto, shall be conducted in accordance with the provisions of the Public Contracts Code.

f. Renting of equipments or automobile equipment and material.

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

g. Administrative rentals and accommodation

295. The displaced payment of rent, which refers to any payment of rent made in a place other than the Region in which the rented property is located, remains prohibited. To this end, the Ministry in charge of State Property shall make an assessment of the rents payable by region at the time of preparation of the budget in view of the allocation of subsequent appropriations to delegated vote holders.

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

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

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

h. In-house Works (Direct labour)

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

300. There shall be two types in-house works:

- integral in-house works at the initiative of the Project Owner, not governed by the Public Contracts Code;
- corporate in-house works, which shall comprise of:
 - integral in-house works: which follow a duly ascertained failure of a contracting party of the Administration, to fully execute all the works bearing on a public



contract. In this case, the execution of the remaining portion of the works shall be carried out by the State or a public entity at the expense and risk of the contractor;

- partial in-house works: wherein, in a public contract, it is envisaged that part of the works shall be done by the State or another public entity. The portion of works to be done by the State cannot exceed 2% of the tax inclusive amount of the contract. In this case, the co-contracting party executes its own portion of work at its expense but, under the supervision and responsibility of the public entity.

301. 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.

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

303. In order to allow for, within required deadlines, the putting in place of the budgetary mechanisms necessary for the execution of in-house works, project owners (and delegated project owners) shall submit relevant authorisation applications by August 15, 2025, at the latest.

304. The eventual execution of work through the direct labour procedure, upon the initiative of the project owner, entailing the subsequent disbursement of funds to the executing structure, shall require prior authorisation from the Minister in charge of Public Procurement (Contracts).

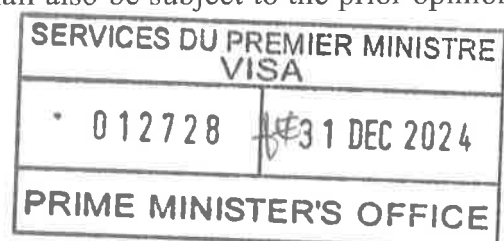
305. The prices of goods/services relating to works carried out through direct labour shall be in accordance with those of the official price list (*mercuriale*). When the prices of works or products do not appear in the official price list, any price that will be taken will be subject to prior approval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

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

i. Public-private partnership contracts

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

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



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

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

j. Regulatory rights

311. Regulation rights are subject to a commitment voucher issued by the General Directorate of the Budget, on the basis of a decision of an amount equal to the allocation of the line created for this purpose in each ministerial department.

312. Public Establishments and Enterprises, Special Public Establishments, Projects, Programs and the City councils of Yaoundé and Douala are required to cover regulatory rights in their respective budgets.

k. Tender documents acquisition fees (DAO)

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

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

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

5) State Treasury Management Measure

a) Digitalisation of cash receipts and payments: implementation of electronic payment systems

316. The digitisation of cash receipts and payments is designed to promote financial inclusion by improving access to payment services, reducing payment times, cutting the cost of accessing services and making transactions more transparent.

317. To ensure that revenue and expenditure are executed in the most efficient and secure conditions and at the lowest cost to the taxpayer, as provided for by Decree no. 2024/00179/PM of 28 February 2024 setting out the terms and conditions for managing the State treasury and other public entities, the Ministry in charge of Finance will ensure that electronic banking is institutionalised, with the support of Central African Monetary and Interbank Cooperation Group (GIMAC), through the digitisation of government financial transactions.



b) Digitalisation and linkage between public procurement plans, commitment plans and cash flow plans

318. To ensure that budgets are properly implemented, the Ministries responsible for public procurement and finance are ensuring that Public Procurement Plans (PPMP), Commitment Plans (PE) and Cash Flow Plans (PT) are digitised.

319. Pending the introduction of interoperability between the information systems of the Ministries in charge of public procurement and finance, as provided for by Decree no. 2024/00179/PM of 28 February 2024 setting out the terms and conditions for managing the State's treasury and other public entities, consistency between the PPMPs, PEs and PTs is ensured through an exchange of information within the framework of the Treasury and Budget Regulation Committee.

c) Implementation of the cash flow reporting system

320. In order to ensure optimum management of the State's cash position, taking into account cash requirements in the context of the implementation of the budgets of public entities, an automated reporting system has been set up to collect, process and centralise daily or weekly data relating to financial flows due to be settled in the Treasury's Single Account for maturities of one to several days.

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

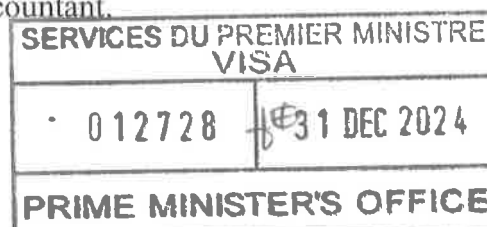
322. The State cash flow plan shall be produced and updated on a monthly basis by the DGTCFM. Its adjustment and validation shall be carried out within the Treasury and Budget Regulation Committee (CTRB).

323. The annual cash flow forecast appended to the Finance Bill is an instrument for adjusting budget execution, setting out monthly projections of resources and expenditure in the light of the economic situation. It enables the Government to implement actions that will help to absorb any unforeseen events.

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

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

326. To ensure the efficiency of budget execution and cash management, the Heads of Ministerial Departments shall set up frameworks for monthly consultations amongst the vote holder, the Financial Controller and the Public Accountant.



327. The vote holders of Public Establishments and Regional and Local Authorities are required to set up Treasury Committees.

328. Public accountants are required to provide vote holders with the daily cash position.

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

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

C. OTHER MEASURES

1) Public expenditure processing deadline

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

- Between the legal and accounting commitment stages: ten (10) days;
- Between the accounting commitment and the verification stages: fourteen (14) days;
- Between the verification and the payment s order stages: three (03) days;
- Between the payment order and effective payment stages : 90 days.

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

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

2) Measures to protect public property

a. Disposal of public property

333. All dilapidated and obsolete assets of which the repair costs have become exorbitant, are systematically eligible for reform, on the initiative of the vote holder, who shall refer the matter to the Minister in charge of State Property, in accordance with the regulations in force.

334. In the case of Public Establishments and Regional and Local Authorities, the vote holder requires the prior authorisation of the deliberative body before disposing of an asset.

335. The sale of any public property which shall be done essentially through the auction method of "*highest and last bidder*" shall be carried out in accordance with the regulations in force.



b. Optimisation of the management of the automobile fleet of the State and other public bodies

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

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

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

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

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

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

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

342. 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.

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



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

c. Constitution of the opening balance sheet of the State

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

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

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

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

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

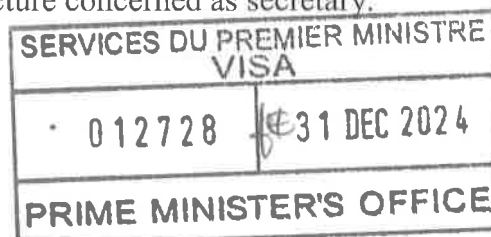
d. Inventory of public assets

350. Activities relating to the inventory jointly carried by the Ministry in charge of Finance and the Ministry in charge of State property, surveys and land tenure shall continue and extend to other balance sheet items in 2025. As such, all administrations shall provide their contributions, in accordance with the provisions of Joint Circular No. 0005/MINFI/MINDCAF of June 8, 2022.

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

e. Evaluation of public assets

352. Within the framework of the implementation of public assets, a Basic General Inventory (BGI) must be carried out. This consists of a physical and quantified inventory of intangible assets and tangible movable and immovable assets belonging to or controlled by a management position, regardless of the location of said assets, with the aim of producing the opening balance sheet. To this end, each principal vote holder shall set up an inventory committee made up of representatives of the DGTCFM, DGD, DGB, DGI, DNCM and MINDCAF with the Stores accountant of the structure concerned as secretary.



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

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

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

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

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

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

3) Measures to support the activities of public enterprises

a. Postage of correspondence addressed to administration

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

b. Ordering administrative print outs

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

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



4) Measures to promote gender equality

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

5) Regularisation of expenditure paid without prior payment order

362. Any public expenditure shall have to follow the normal budgetary procedure, which includes the stages of commitment, verification, payment authorisation and payment. However, certain expenditures may be paid without prior payment authorisation.

363. Expenditure operations executed without prior authorisation shall be paid through cash advances. These cash advances shall be subject to subsequent budgetary regularisation.

364. The regularisation of expenditure without prior authorisation is carried out within the limits of the credit ceilings allocated per chapter, in the Finance Law. These types of expenditure regularizations shall be carried out before the end of the month following the month in which the advance was paid.

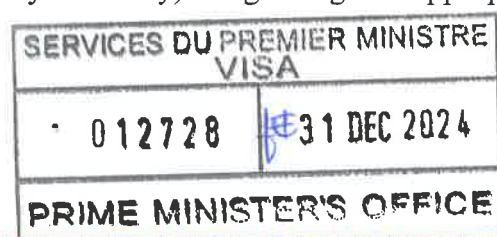
6) Management of resources transferred within the framework of decentralization

365. Resources transferred within the frame work of decentralisation process, comprises of budgetary appropriations in recurrent and investment expenditures.

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

- certain compulsory expenditures of Regional and Local Authorities and their establishments, in particular the salaries of staff and elected officials;
- the partial financing of operating expenditures resulting from the exercise of competences transferred to RLAs by the State;
- the functioning of the deconcentrated services of the State thereby giving support to RLAs;
- special or emergency operating expenditure for certain Regional and Local Authorities;
- investment expenditures of RLAs and their establishments, notably expenditures on equipment and the provision of basic services to the population development, planning and the fight against poverty.

367. Votes (credits) transferred to RLAs within the frame work of Decentralization are made available in two half-yearly instalments (January and July). Regarding the appropriations



earmarked for the minimum packages at the start of the academic year for the acquisition of pedagogic supplies and didactic materials, as well as those earmarked for the transport of these supplies and materials, the appropriations are made available in full at the start of the fiscal year.

368. The Sectoral Ministries, in collaboration with the Ministries in charge of Investment, Finance and Decentralisation, shall assist the local authorities in the effective implementation of the resources transferred to them. To this end, they shall participate in the monitoring and evaluation of the exercise of transferred competences by defining and implementing an effective feedback mechanism.

369. In a bid to reducing floating public debt, the financial implementation of transferred resources shall be carried out in strict compliance with the State's budgetary deadlines.

370. In a bid to better supporting and strengthening the performance of the RLAs, their budgetary, financial and accounting activities shall be regularly monitored by the specialised Ministerial Departments of MINFI, MINDDEVEL, MINEPAT and MINMAP, each in its respective domain of competence.

371. Pending the setting up of Financial Controls in Councils that do not yet have them, the role of the finance controller with respect to internal resources and the related expenditures there to, shall be carried out by the Municipal Treasurer. Regarding transferred resources, the financial control is carried out by the Divisional Finance Controller.

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

373. The terms and conditions for the application of local taxation shall be implemented, in accordance with Law No. 2024/020 of December 23, 2024 on local taxation.

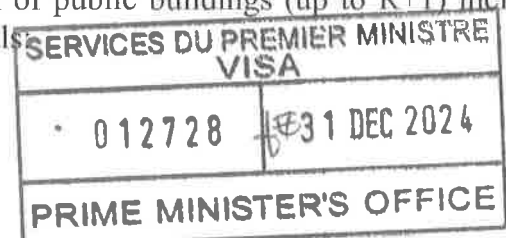
7) Promoting local materials sector and small and medium-sized enterprises (SMEs)

- **Promoting “made in Cameroon” mark**

374. The acquisition of equipment and furniture in public administrations, that are not subject to any particular formalities, shall be carried out, as a matter of priority, by national enterprises.

- **Promoting local materials**

375. Contracting authorities and delegated contracting authorities shall ensure, each in their own area of competence, strict compliance with circular N°002/CAB/PM of 12 March 2007 on the use of local materials in the construction of public buildings. To this end, they shall ensure that tender documents for the construction of public buildings (up to R+1) include technical specifications for the use of local materials.



- local materials standardised in Cameroon (compressed earth blocks, fired bricks, ashlar) as masonry elements;
- legal timber in public procurement, in accordance with the provision of joint order no. 0162/MINFOF/MINTP/MINMAP of 15 December 2020, setting out the terms and conditions for the use of wood of legal origin.

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

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

377. With a view to promoting local SMEs (small and medium-size enterprises), project owners and delegated project owners, and in particular, the Chief Executives of RLAs, may include in their programming, some “contracts reserved” for craftsmen, national SMEs, grassroots community organizations and civil society organizations, in accordance with the provisions of article 70 (1) of the Public Contracts Code.

378. The services to be performed under the reserved contracts are specified by Order N°402/A/MINMAP/CAB of 21 October 2018 setting the nature and thresholds of the contracts reserved for Artisans, Small and Medium Enterprises, Grassroots Community Organisations and Civil Society Organisations and the terms and conditions of their application.

379. The thresholds for reserved contracts shall be as follows:

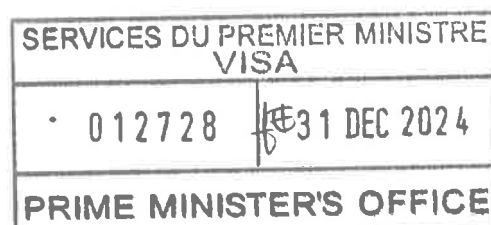
- Category 1 (Very Small Enterprises and Craftsmen): 15,000,000 F.CFA tax inclusive.
- Category 2 (Grassroots Community Organizations, Civil Society Organizations): 30,000,000 F.CFA tax inclusive;
- Category 3 (Small and Medium Enterprises): 50 000 000 F.CFA tax inclusive.

380. In the reserved contracts award process, the evaluation criteria that shall be retained in the bidding documents (DAO) shall take into account:

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

8) The management of projects under joint financing

381. In collaboration with MINFI, MINMAP and the CAA, MINEPAT organises a semester review of the implementation of development programmes and projects.



382. For each jointly-financed project, a Coordinator with well specified attributions shall be designated. As from January 2025, the Ministerial Department Heads shall transmit to MINEPAT and MINMAP, a list of all duly appointed Project Coordinators.

383. The Project Manager is Responsible for centralizing data relating to the project. As such, he initiates project execution expenses and reports on its progress. He shall forward to MINEPAT and MINMAP, a quarterly report on the physical and financial execution of the project. This report which shall have to make a clear distinction between activities bearing on external financing and those bearing on counterpart funds, shall have to give an account of the progress made in the award of contracts, the levels of budget commitments, payment authorisations and effective payments as well as the execution of the physical units of the project.

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

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

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

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

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

- **Management of development programmes and projects financed from internal resources**

389. Internal resources allocated to development programmes and projects within the context of Decree No. 2021/7841/PM of 13 October 2021 and, having management units are mobilised in their management accounts opened at the Public Treasury or the Autonomous Sinking Fund (CAA). This mobilisation is subject to the validation of a statement of expenditure by MINEPAT.

390. Conferences to mobilise internal resources allocated to programmes/projects are organised at the start of the fiscal year by MINEPAT in collaboration with MINFI and

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MINMAP. These conferences determine the schedule for mobilising the funds allocated, as well as the activities and types of expenditure to be financed, and for each beneficiary programme/project:

- the amount of the allocation and the statement of expenditure of the funds allocated to programmes and projects financed from internal resources;
- the deadlines for implementing the programme/project activities and the credit commitment plan;
- the chain of expected results (deliveries, effects and impacts).

391. The statement of expenditure approved at the end of these conferences shall be transmitted to the Supervisory Ministry. It distinguishes per type (current expenditure and Investment expenditure), the resources to be mandated systematically upon receipt of the statement, the resources to be mandated subject to the presentation of statements/invoices justifying the service rendered.

• Management of externally-funded programmes and projects (FINEX)

392. The resources allocated to externally-funded programmes and projects come from the State in the case of counterpart funds, and from donors in the case of external funding, in accordance with disbursement plans drawn up for each project.

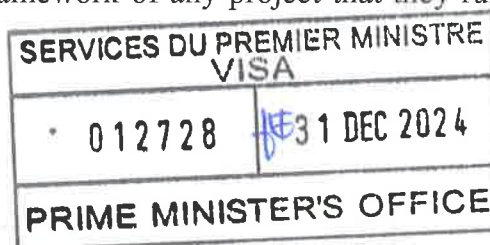
393. The disbursement plan for a project is drawn up by the project management unit and submitted to the main stakeholders (project owners, MINEPAT, MINFI, CAA) for approval, within the ceiling defined by the Finance Law.

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

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

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

397. The coordinators, donors and co-contractors of the administration shall, each in his sphere of competence, be required to inform the Ministers in Charge of the Economy and Finance, of any disbursement made within the framework of any project that they run and which is financed through external funding.



9) Designation of correspondents

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

399. It should be made clear that only workers of finance controls shall be authorized to serve as the link between other ministries and institutions, and the competent services of the Ministry in charge of Finance. Consequently, it is strictly forbidden to hand over files relating to expenditure commitments to service providers.

10) Purchasing medical and non-medical services in the healthcare sector

400. Within the framework of the Universal Health Coverage (UHC), appropriations for the purchase of services, are executed on the basis of an annual commitment to the benefit of the Regional Funds for Health Promotion (RFHP), against the presentation of an expenditure report drafted by the RFHP. Payment of invoices issued and validated by the beneficiary structures is made quarterly, by bank transfer, from the RFHP into the accounts of the Health Facilities. Decisions must be subject to clearance at the end of the financial year. These payments must be made gradually, following the disbursement plans drafted at the beginning of the financial year.

401. Within the framework of the Universal Health Coverage (UHC), appropriations for the purchase of performance from Health Facilities, are executed on the basis of an annual commitment to the benefit of the Regional Funds for Health Promotion (RFHP), against presentation of the expenditure report. Payment of invoices issued and validated by the beneficiary structures is done by bank transfer, from the RFHP accounts to the accounts of the Health Facilities. Decisions must be subject to clearance at the end of the financial year.

402. Within the framework of the Universal Health Coverage (UHC), appropriations for the purchase of performance from the Regional Delegations for Public Health and Health Districts, are executed on the basis of a quarterly commitment for the benefit of the latter against presentation of validated invoices. Decisions must be subject to clearance at the end of the financial year for the first three quarters and the fourth quarter at the beginning of the n+1 financial year.

403. Purchases of performance bonuses by Health Units and regulators shall be paid into their accounts. These premiums are subject to IRNC at the rate of 11%. Related taxes shall be deducted according to the use of the funds that have been made available.

404. Expenditure relating to the elimination of direct costs paid by people living with HIV (User Fees) is carried out by means of an annual release procedure, against presentation of the statement of expenditure produced by the FRPS. Invoices issued by beneficiary structures and validated are paid quarterly by bank transfer from the FRPS. Decisions shall be cleared at the end of the fiscal year. These payments shall be made progressively in accordance with the disbursement plans drawn up at the beginning of the fiscal year.

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11) Obligation to program payments

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

12) Management of accounts 4014 and 4477

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

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

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

409. It is strictly forbidden to reserve budgetary appropriations in deposit accounts opened in the Public Treasury.

13) Modification of expenditure authorizations

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

411. Changes to expenditure authorisations may be made at local level or may require prior cancellation of the authorisation at central level.

412. The following cases require the corresponding expenditure authorisation to be cancelled:

- correction of errors relating to the budgetary head, the accounting post to which the expenditure is assigned belongs to a different financial circumscription (treasury post), and there exist inconsistencies between the Vote holder and the structure to which the expenditure is assigned;
- modification of a project at the initiative of the Vote holder, with a change in the budgetary head or the nature of the type of budgetary operation;
- the modification of the purpose of an expenditure authorisation into two or more transactions, at least one of which has a different output/type of transaction from the others;



- the merger of two expenditure authorisations into one expenditure authorisation.
- **Modification of recurrent and investment expenditure authorizations for deconcentrated State services**

413. Expenditure authorisations issued for non-existent structures are systematically returned to the Directorate General of Budget for cancellation, at the diligence of the relevant Regional Financial Controller.

- **Modification of expenditure authorisations relating to resources transferred to the RLAs**

414. Any change to a project financed by transferred resources that does not involve a change to the locality, is subject to authorisation by the Minister responsible for public investments, after examination of the state of maturity and the approval of the deliberative body. This authorization is based on proof of the deficiencies of the initial project, the existence of the maturity elements of the new project, the minutes of the consultation framework and the existence of an implementation timetable (chronogram).

415. The modification of the project to be financed by an expenditure authorisation within the framework of the resources transferred does not require the cancellation of the expenditure authorisation if the new investment operations are all of the same output/type.

416. In any case, changes to expenditure authorisations in the context of RLAs shall comply with the following conditions:

- the projects chosen should be within the limits defined by the Finance Law to which the expenditure authorisation relates;
- the nature of the outputs/types of operations financed by an expenditure authorisation must be identical.

417. Any change in the nature or purpose of a project financed by transferred resources must be made within the first three (03) months of the fiscal year.

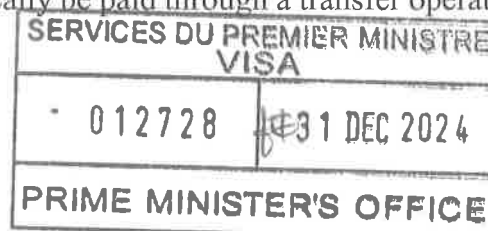
14) Payment of expenditures

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

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

- **Method of payment**

419. Personnel charges and expenditures on goods and services shall be paid by the Public Accountants, either through cash or transfer operations. Any expense greater than one hundred thousand (100 000) F.CFA shall systematically be paid through a transfer operation.



420. Certain expenditures may be paid electronically by Public Accountants. These include mission dues, bonuses, transport costs, session allowances and various bonuses.

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

422. In order to better monitor the operations of the Treasury's correspondents and depositors, the relevant revenue declarations are issued to the paying party at the same time.

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

- **Attestation of irrevocable transfer (AVI)**

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

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

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

15) Administration of Deposit and Consignment

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

428. As such, as provided for by the laws and regulations in force, deposits and consignments made outside the Fund for Deposits and Consignments shall be considered as null and void.



16) Streamlining and optimization of the management of resources allocated to Diplomatic Missions and Consular Posts

- **Scholarship and internship fees for Cameroonian students abroad**

429. Tuition fees for Cameroonian students abroad, scholarships and supplementary scholarships are borne by the budget of the Ministerial Departments concerned and paid by the Public Accountants.

430. Tuition fees are paid directly to the schools concerned, and grants and supplementary grants are transferred directly to the beneficiaries' bank accounts in Cameroon.

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

431. School fees for the children of Cameroonian staff working in Diplomatic Missions and Consular Posts are governed by decree n°82/552 of 05 November 1982. In accordance with the aforementioned decree, a consultative committee is set up by decision of the Head of the Diplomatic Mission or Consular Post to examine the files of the children concerned, at the beginning of the school year, and to decide on the amounts to be paid.

432. The release of these fees is subject to the drawing up of the minutes of the aforementioned committee. These fees are paid as a priority at the beginning of each semester of the school year to which they relate and exclusively for the schooling of eligible children.

- **Managing the salaries of locally recruited personnel in Diplomatic Missions and Consular Posts**

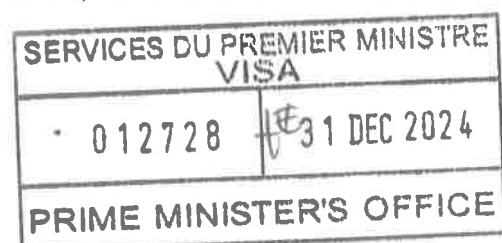
433. Diplomatic Missions and Consular Posts must establish the salary scale applicable to all local recruits in accordance with the legislation in force in the accrediting country. They are obliged to pay the salaries of these staff by bank transfer for amounts over one hundred thousand (100,000) CFA francs.

434. At the end of each quarter, the head of the diplomatic mission or consular post draws up a report setting out the justifications for the pay of locally recruited staff in diplomatic missions and consular posts, for the attention of the Ministers in charge of Finance and External Relations respectively.

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

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

436. The Head of Diplomatic Mission or Consular Office signs a decision to pay the insurance costs of the company offering the best cover, then forwards this decision to the paymaster for payment.



437. Pending the appointment of Finance Controllers in Diplomatic Missions and Consular Posts, financial control is carried out by the Paymasters attached to the latter.

II. REPORTING AND MONITORING OF THE EXECUTION OF THE BUDGET

A. DRAWING UP OF ACCOUNTS

1) The keeping of budgetary accounts

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

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

440. In the administrative phase, the budgetary accounts shall retrace, for a given fiscal year:

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

441. In During the accounting phase, the budgetary accounts shall retrace, for a given fiscal year:

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

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

- the amount of commitment authorizations still available, subsequent to commitments already done in the course of the year;



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

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

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

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

445. Vote holders shall be required, during the fiscal year, to produce quarterly budget execution reports specifically, retracing their own budgetary operations.

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

2) The keeping of Stores accounts

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



448. Under the responsibility of the vote holder, stores accounts shall be kept in single entry by stores accountants designated to that effect. Stores accounting shall make an inventory of the following goods in stock and all the movements related thereto in both entry and exit:

- intangible and tangible fixed assets;
- inventories of goods, raw materials, supplies and other materials, work in progress and finished goods, recorded in the balance sheets of the State and other public entities;
- goods whose value is below the materiality threshold of set at five hundred thousand (500 000) F.CFA, not recorded in the balance sheet of the State or other public entities: small equipment and furniture, supplies and other materials;
- goods or objects kept under the charge of the State or other public entities by a third party within a regulatory framework.

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

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

450. At the beginning of each fiscal year, with the exception of structures whose organisation charts provide for department responsible for stores accounting, the principal and secondary vote holders shall designate, by an administrative act, one or more trained stores accountants, to carry out stores accounting operations and produce stores accounts related thereto.

451. The appointment acts of stores accountants shall be transmitted within a fortnight, at the diligence of the vote holder, to the MINFI (Department of Standardization and Stores Accounting), with a copy to the competent finance controller and the treasury accountant. These officials shall be bound, under the authority of the vote holder, to produce stores accounts.

452. The practice of the function of stores accountant attached to a vote holder is incompatible with that of the finance controller or public accountant.

453. Fixed assets and the stocks constituting the goods acquired shall be systematically registered into stores accounting books and documents in value and quantity in the GEPSOFT2.1 software.

454. Any material acquired by the State, public establishments, RLA or any other subsidized organization shall be stamped or marked by the stores accountant before its storage or allocation for use, using a numerical code generated by the GEPSOFT 2.1 application software, or followed by an inscription in indelible ink with the following indications: beneficiary structure, date of acquisition, origin (provider), user service and cost.



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

456. For any material to be taken out of stock, a stock exit bon (BSP) signed by the vote holder, containing the quantities to be served and the signature of the party to whom the material is being allocated to, shall be presented to the stores accountant.

457. Transactions carried out within the framework of other procedures for the execution of public expenditure (imprest accounts, release of funds, etc.) shall systematically be recorded in the books and documents of the Financial Accounting Department, according to the nature of the expenditure carried out (services rendered or supplies made), at the Vote Holder's discretion.

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

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

459. Within the frame work of accepting donations and legacies, the reception committee set up for this purpose shall, where appropriate, attribute a price to the property thus ceded, before including it into the assets of the concerned structure.

460. Prolonged storage in stores or in waiting positions in corridors and around public buildings, of durable equipment such as computers, photocopiers, typewriters, refrigerators, furniture and air conditioners is strictly prohibited. Similarly, edible goods and computer consumables shall be put into service before their expiry date.

461. The competent services of the Ministry in charge of State Property and the Ministry in charge of Finance shall have to be systematically contacted by the principal or secondary vote holders, with regard to goods admitted for reform, within 90 days.

462. Each vote holder shall have the obligation to render an account on the management of the materials placed or acquired under his responsibility. To this end, the vote holder will make the books and regulatory documents available to the Stores Accountant, as well as the necessary resources to produce the accounts. He will further ensure that these accounts are effectively being kept and the books and documents well secured.

463. The books and documents of stores accounting shall be subject to closure at the end of the fiscal year or at the end of the management period of a vote holder or stores accountant in conformity to well established procedures. This shall apply same with soft ware devices used for the stores accounting.

464. A mission from the Ministry of Finance shall control the closing of stores accounts and documents at the end of the fiscal year and/or at the end of a management period. For this purpose, special teams shall be assigned by the Department of Normalisation and Stores



Accounting to proceed with the collection and auditing of monthly accounts and the pre-auditing of stores management accounts.

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

466. Stores accounts shall reflect the administrative account of the vote holders with regards to supplies and services rendered. For this purpose, they shall be drawn up in the format and in respect of the chart of accounts (nomenclature) laid down by the regulations in force.

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

3) The drawing up of management accounts

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

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

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

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

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

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

5) End of year accounting operations

• Regularization operations

472. Regularization operations shall be revenue or expenditure operations recorded during the fiscal year but whose generating impacts (events) are entirely or partially attached to the



subsequent year(s). For this purpose, public accountants shall be required to take into charge regularization entries at the end of the fiscal year, notably in matters of prepaid expenses.

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

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

- **Financial statements**

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

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

B. PRODUCTION OF CONDENSED (SUMMARY) STATEMENTS

1) Budget information feedback

477. All expenditure from the general budget, annex budgets and Special Appropriation Accounts (CAS) is processed in the PROBMIS and PATRIMONY software applications.

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

2) Production of the budget implementation report

479. The monthly budget implementation report is produced by the DGB, in conjunction with the DGTCFM and the Directorate General for the Economy and Public Investment Programming (DGEPIP), no later than fifteen (15) days after the end of each month.

480. The examination and validation of the budget execution situation takes place within the framework of the data exchange and harmonisation platform which is based at the DGB and which includes, in addition to the DGB, the DGTCFM, the DGD, the DGI, the DGEPIP, the CAA and the Forecasting Division. This validation takes place no later than twenty (20) days after the end of each month.

481. The data exchange and harmonisation platform shall validate the monthly statement of expenditure to be reclassified, produced by the DGTCFM and the DGB, particularly, transfers



and subsidies from expenditure on goods and services. These are then reclassified in the trial balance to ensure consistency with the State budget execution situation.

482. The validation of the State budget execution situation is subject to the production of an updated version, taking into account all the observations retained, before its transmission to the Forecasting Division for the preparation of the public finance scoreboard (TABORD).

3) Production and transmission of periodic statistical summary (condensed) reports at the DGTCFM

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

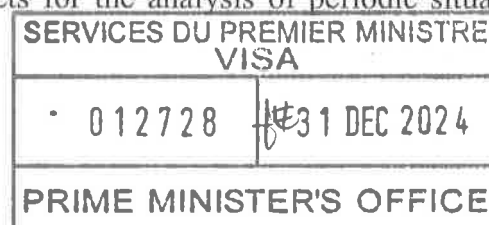
- the daily cash situation;
- the statement of weekly and monthly outstanding payments, distinguishing between outstanding payments of less than three (03) months and outstanding payments of more than three (03) months, in accordance with the data from the general balance of the Treasury accounts;
-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

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

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

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

486. The 54 centralizing accountants (Paymaster General of the Treasury, Specialised Paymaster, and Regional Paymaster) shall notify the Public Accountants attached to Public Establishments and RLAs with the technical sheets for the analysis of periodic situations resulting therefrom.



487. The centralizing accountants shall be required to transmit to the Directorate of Public Accounting, for consolidation, no later than the tenth (10th) of the following month, the balances of the month and the cumulative balances of the Public Establishments and RLAs.

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

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

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

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

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

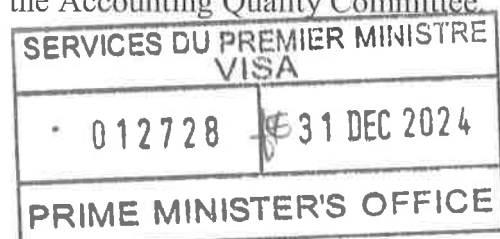
493. For the production of consolidated financial statements, vote holders shall be required to obtain the SIM-ba software in the RLAs and GIDOCEP in the PEs, after approval from the Minister in charge of finance.

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

7) The drawing up of the general state accounts and certification requirements

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



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

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

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

519. The Ministry in charge of Finance collects, centralises and processes the data from the other Ministerial Departments used to compile the General State Account. To this end, it notifies each Ministerial Department of the format of the information to be produced, the procedures for producing this information and the deadlines for transmission.

520. To ensure the valuation of public accounts with a view to assessing the State's assets, measuring the performance of public administrations and cash flows, the DGTCFM assigns a precise accounting value to each asset or liability of a structure.

521. The revision of the compendium of State accounting standards, the finalisation of the compendium of accounting standards for Public Establishments, the drafting of the standard on corrections to the entries of the RLAs and on the opening balance sheet will be carried out in 2025, with a view to reinforcing the legibility and accessibility of accounting information.

522. With a view to certification of the State's General Account, an effective internal control system must be put in place at the level of public administrations.

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

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

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

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

- amending acts (credit appropriation transfers and virements, decrees of advances, ordinances) shall be approved and transmitted no later than April 15 of the year following that of the year to which they relate



- data on public debt servicing shall be determined by the Autonomous Sinking Fund and transmitted no later than April 15 of the year following that of the fiscal year to which the draft bill relates;
- data relating to the physical and financial execution of the PIB shall be sent by MINEPAT to MINFI no later than May 31 of the fiscal year to which the draft settlement law bill relates;
- Sectoral ministries, in conjunction with the sectorial officers of the Directorate General of the Budget shall obligatorily forward the data relating to the performance of programs accompanied by annual activity reports no later than May 31 of the year following that of the fiscal year to which the settlement law relates.

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

527. The preliminary draft settlement bill is sent to the Prime Minister's Office for examination, together with the observations report from the Audit Chamber of the Supreme Court.

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

C. CONTROL AND MONITORING/EVALUATION

1) Control of the execution of the budget

529. Operations relating to the execution of the budget execute are subject, among other things, to administrative control. This control is carried out in accordance with the relevant provisions provided for by the laws and regulations in force.

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

2) Control and audit missions

531. Control missions shall bear on budgetary and stores management of public services, RLAs, public establishments and enterprises or subsidized organisations and institutions. These missions could be programmed or requested upon the exclusive prescription of the authorised authorities.



532. In order to promote quality control and rationalise the control tasks carried out by the various government departments, the heads of the structures responsible for controls must, wherever possible, pool or coordinate their actions, and give priority to joint tasks.

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

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

535. Ministerial departments, public establishments and RLAs shall be required to set up an internal budgetary and accounting control system that enables them to guarantee the legality and security of the use of their credits, as well as the effectiveness, efficiency and economy of their expenditure management.

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

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

- **The drawing up of the monthly survey note for the execution of the public investment budget (PIB)**

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

538. In order to facilitate the systematic monitoring of the use budgetary allocations made available to the various ministries for the fulfilment of their missions, monthly consultations shall be held within sectorial administrations in a bid to better monitor the performance of their PIB and the preparation of the monthly survey note related thereto. This dialogue platform shall bring together the different actors of the PIB execution chain and the sectoral PIB officials of MINEPAT, MINDDEVEL, MINFI and MINMAP, to provide useful information that shall guarantee a harmonious execution of the PIB as well as remove all constraints that could hinder proper budget execution.



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

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

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

541. The Heads of Diplomatic Missions and Consular Posts shall be required to produce and transmit quarterly to the Ministries in charge of external relations, public investments and finance, a report on the physical and financial execution of the PIB of the structures under their charge.

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

543. These reports shall indicate in particular:

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

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

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

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

- the level of execution of contracts;
- the level of physical execution of public investment operations;
- the levels of commitments, distinguishing those made on:
 - centrally managed budget appropriations;
 - delegated budget appropriations;
 - transferred resources;
 - investment grants;
 - counterpart funds;



- external funding.
- the level of total expenditure verifications during the period.

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

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

• Information of the civil society and participatory monitoring

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

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

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

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

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



552. The above-mentioned documents, that remain very essential in matters of fiscal transparency, shall provide useful information and relevant data on government priorities and proposals, actual expenditures and revenues, as well as on the accounting for the management of public resources in the course of each fiscal year. This shall concern among others:

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

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

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

554. The quarterly review of the execution of the State budget shall constitute one of the fundamental elements of transparency placed at the disposal of the public, in the sense that it shall contribute towards a better infra-annual visibility of the execution of the budget provided for by Law No. 2018/012 of July 11, 2018 relating to the Code of transparency and good governance in the management of public finances in Cameroon.

555. The reports of the quarterly review of the execution of the budget of the State shall allow the various actors in the budget chain to judge the objectives achieved, the progress made as well as the use of the resources allocated during each quarter. In addition, they shall also help in the making of recommendations that will contribute significantly and optimally to the correction of observed shortcomings.

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

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

- summaries of quarterly budget execution;
- detailed budget execution, in particular:
 - o budgetary revenues;
 - o budgetary expenditure;
 - o cash management.
- specific topics related to the execution the State budget, in particular:
 - o exceptional procedures;
 - o transferred resources;



- social spending;
- the situation of public contracts (programming, procurement and execution);
- issues related to the execution of the BIP;
- difficulties encountered in the execution of the State budget.

558. The Ministry in charge of finance in collaboration with the Ministry in charge of investments shall produce and publish quarterly reports on the execution of the State budget on the account of the 2023 fiscal year, no later than forty-five (45) days after the end of each quarter. To this end, the principal authorizers of the State budget shall transmit their quarterly budget execution reports to the Ministry in charge of finance no later than twenty (25) days after the end of each quarter, as well as the other providing administrations information.

4) Performance monitoring and evaluation

- **Management control**

559. The institutionalization of management control is enshrined in Law No. 2018/012 of July 11, 2018 on the State Fiscal Regime and other public entities set apart for management control. It is a management tool, implemented within a ministerial department or an administration, with a view to improving the relationship between the resources (human, material and financial) committed and the results obtained within the framework of the execution of a given program, on the basis of previously defined objectives and at the end of a strategic planning process.

560. On the basis of the general objectives set by the Minister or the head of any other public entity, those responsible for the programs and sub-programs shall determine specific objectives associated therewith, allocate resources and monitor the results of the services under their charge, for the implementation of programs. They shall ensure compliance with internal control and management control systems.

- **The ministerial program management chart**

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

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

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



- the financial management and reporting rules.

- **The management protocol**

563. In order to ensure real performance management, program managers shall have to establish a program management protocol during the month of January 2025. It shall be a document that organizes, within a given program, operational planning processes, actions, activities, means, communication channels, monitoring and reporting processes. It makes it possible to clarify, within the program, the rules of the “game” and the responsibilities between the different actors, specifies the autonomy of each and determines the rules for the dissemination and circulation of information.

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

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

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

566. The Programme Manager is required to organise a management dialogue session no later than twenty (20) days after the end of each quarter.

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

568. The Chief Authorising Officer is required to organise a departmental management dialogue session every six months. This session must bring together all those involved in achieving the Ministry’s objectives. This mainly concerns:

- Programme managers and their management controllers;
- Heads of Public Establishments contributing to the achievement of the Ministry’s strategic objectives, where applicable;
- the Departmental Management Control Coordinator;
- the person in charge of budgeting;
- The person in charge of planning, if applicable;
- the Financial Controller;
- the Public Accountant.

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

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



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

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

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

573. Public establishments shall have to forward their administrative accounts for the 2024 fiscal year to the Minister in charge of Finance no later than July 30, 2025.

574. Public establishments shall have to forward their annual budgets and investment plans of Public Establishments, accompanied by a report on personnel in service, the debt situation and the related internal audit plan, to the Minister in charge of Finance no later than January 31, 2025.

FINAL PROVISIONS

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

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

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

I attach utmost importance to the scrupulous respect of the instructions contained in this circular by all central, deconcentrated, decentralized and subsidized administrations, as a guarantee for the discipline that is needed for a proper execution of public budgets for the 2025 fiscal year. /-

Yaounde, the 31 DEC 2024

THE MINISTER OF FINANCE



Louis Paul MOTAZE

SERVICES DU PREMIER MINISTRE VISA	
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PRIME MINISTER'S OFFICE	