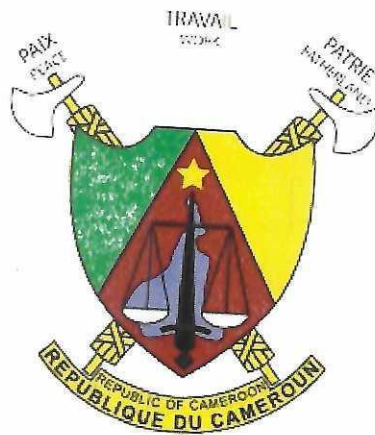


REPUBLIQUE DU CAMEROUN  
Paix-Travail-Patrie  
MINISTERE DES FINANCES

REPUBLIC OF CAMEROON  
Peace-Work-Fatherland  
MINISTRY OF FINANCE



CIRCULAR LETTER N° **00000792** /CL/MINFI **24 JAN 2025**  
relating to the Execution, Monitoring and Control of the Execution of  
the Budgets of Regional and Local Authorities for the 2025 financial  
year.

SERVICES DU PREMIER MINISTRE VISA	
000011	23 JAN 2025
PRIME MINISTER'S OFFICE	

## TABLE OF CONTENTS

I.	GENERAL PROVISIONS.....	5
II.	PREREQUISITES FOR THE EXECUTION OF THE BUDGETS OF REGIONAL AND LOCAL AUTHORITIES	9
A.	ON THE ALLOCATION OF RESOURCES TRANSFERRED TO DECENTRALIZED LOCAL AUTHORITIES.....	9
B.	THE QUALITY AND ROLES OF THE ACTORS IN THE EXECUTION OF THE BUDGETS OF RLAS.....	13
1.	<i>The Authorising Officer of the Budget of the RLA.....</i>	13
2.	<i>The Finance Controller of the RLA.....</i>	14
3.	<i>The Public Accountant of the RLA.....</i>	15
III.	MODALITIES FOR THE EXECUTION OF THE RLAS' BUDGETS.....	17
A.	PROCEDURES AND PHASES OF EXECUTION OF THE RLAS' BUDGETS.....	17
1.	<i>Procedures for Executing the Budgets of RLas (Regional and Local Authorities).....</i>	17
2.	<i>Phases of Execution of the Budgets of Regional and Local Authorities (RLAs).....</i>	23
B.	STORES ACCOUNTING.....	29
1.	<i>Purpose and scope of Stores Accounting.....</i>	29
2.	<i>Appointment and assumption of duties.....</i>	30
3.	<i>Procedures for handling operations.....</i>	31
4.	<i>Measures related to storage and conservation.....</i>	31
5.	<i>Methods for conducting inventories of assets.....</i>	32
6.	<i>Materials management control.....</i>	33
7.	<i>Stores accounting reporting.....</i>	33
C.	PUBLIC PROCUREMENT MANAGEMENT IN RLAS.....	33
1.	<i>Procurement Process in RLas.....</i>	33
2.	<i>Execution of Contracts within RLas.....</i>	36
D.	OTHER EXECUTION MODALITIES.....	37
1.	<i>Operating Expenses of Regional and Local Authorities (RLAs).....</i>	37
2.	<i>Prohibited Operating Expenses for RLas.....</i>	38
3.	<i>Investment Expenses of RLas.....</i>	38
4.	<i>Modification of a Spending Authorisation or Public Investment Projects in RLas.....</i>	40
IV.	MONITORING, EVALUATION, CONTROL, AND REPORTING OF THE BUDGETS OF RLAS.....	42
A.	MONITORING AND EVALUATION.....	42
B.	CONTROL OF EXECUTION.....	43
1.	<i>Judicial Control.....</i>	44
2.	<i>Administrative Control.....</i>	44
3.	<i>Internal Control.....</i>	44
C.	BUDGET EXECUTION REPORTING.....	45
1.	<i>Budgetary Accounting.....</i>	45
2.	<i>Accountability.....</i>	45
V.	MISCELLANEOUS AND FINAL PROVISIONS.....	47



## The Minister of Finance

To

- **Presidents of the Regional Councils;**
- **Presidents of the Regional Assembly;**
- **City Mayors ;**
- **Mayors of Sub Divisional Councils;**
- **Mayors of Councils;**
- **Finance Controllers;**
- **Public Accountants.**

The execution of the budgets of Regional and Local Authorities (RLAs) for the 2025 financial year is taking place in an international context characterized by a challenging recovery of the global economy. According to the International Monetary Fund (IMF), global economic growth in 2024 is estimated at 3.2%. Global inflation is expected to decrease from an annual average of 6.7% in 2023 to 5.8% in 2024.

In 2025, the IMF projects global economic growth to stabilize at 3.2%, driven by tighter monetary policies, the withdrawal of fiscal support measures, and a slow structural growth in productivity. Inflation is projected to reach 4.3%.

In the CEMAC region, the Bank of Central African States (BEAC) forecasts an acceleration of economic activity, with a growth rate of 3.7% in 2024, up from 2.3% in 2023. Overall, growth is projected at 3.0% in 2025. Inflation is expected to slow to 4.0% in 2024, down from 5.4% in 2023, and further decline to 3.3% in 2025.

At the national level, Cameroon's growth rate for 2024 has been revised downward to 3.8% from the 4.1% initially adopted in the revised finance law. This adjustment is attributed to weaker-than-expected economic activity in 2023 and a downward revision of oil production levels.

Regarding the components of GDP, household consumption is expected to grow by 4.0%, up from 3.5% in 2023, due to increases in agricultural incomes, consumer credit, and diaspora remittances. Investment is projected to rise to 4.6% from 4.1% in 2023.



In terms of prices, inflation is estimated at 5.0% in 2024, down from 7.4% in 2023, reflecting tighter monetary policies and government measures to support household consumption following fuel price hikes. The inflation slowdown is expected to continue into 2025, with a projected rate of 4.0%.

Cameroon's economic outlook for 2025 remains positive despite uncertainties tied to the international environment. Real GDP growth is forecast at 4.1%, with the non-oil sector growing by 4.3% and the oil sector contracting by -1.0%.

For RLAs, economic activity is expected to be driven primarily by enterprises in the primary sector. However, businesses in the secondary and tertiary sectors are also fostering the development of ancillary economic activities in the local authorities where they operate. Inflation in the Regions is driven mainly by food products and transportation services.

As of September 30, 2024, the budget execution rate (based on the commitment of transferred investment credits to RLAs) stands at 15.45%, which remains low. This rate is 1.42% for Regions and 22.48% for Councils. On a year-over-year basis, this rate has declined, as it stood at 27.05% in late September 2023. Notably, in 2023, only Councils received transferred investment credits.

For Councils, the execution rate per Region as of September 30, 2024, are as follows: Adamawa 24.06%; Center 15.28%; East 26.95%; Far North 26.69%; Littoral 13.96%; Northwest 37.33%; North 27.85%; West 43.48%; Southwest 9.50%; and South 4.80%, for an overall execution rate of 22.48%. These rates are generally lower compared to September 2023, when they were: Adamawa 30.74%; Center 18.33%; East 24.12%; Far North 32.17%; Littoral 15.97%; North 42.72%; Northwest 38.79%; West 39.30%; Southwest 18.06%; and South 21.24%.

The physical execution rate of projects funded by transferred credits to RLAs is also relatively low, at 29.69% overall—12.32% for Regions and 38.56% for Councils. This represents a decline from 43.92% for Councils during the same period in 2023. In 2023, no physical execution data was available for Regions.

By Region, the physical execution rates as of September 30, 2024, are as follows: Adamawa 3.10%; Center 16.20%; East 4.33%; Far North 4.19%; Littoral 10.44%; Northwest 29.65%; West 13.04%; Southwest 47.27%, and no data available (N/A) for the North and South. The overall physical execution rate for Regions is 12.82%.

For Councils, the physical execution rates as of September 30, 2024, are as follows: Adamawa 53.16%; Center 29.10%; East 36.95%; Far North 41.33%;



Littoral 32.21%; Northwest 59.98%; North 46.96%; West 63.14%; Southwest 36.68%; and South 7.86%, for an overall rate of 39.50%.

This represents a significant decline from 43.92% in September 2023. In 2023, the execution rates were as follows: Adamawa 49.10%; Center 29.89%; East 44.22%; Far North 49.62%; Littoral 34.72%; North 45.08%; Northwest 59.12%; West 59.80%; South 31.70%; and Southwest 48.33%.

## I. GENERAL PROVISIONS

1. The budgets of RLAs are enforceable, starting January 1, 2025, and cover the calendar year. However, to account for resources from the local tax reform, RLAs could adopt a rectifying budget during the execution year in accordance with the forms prescribed by law.
2. The execution of RLA budgets must follow a programmatic approach. It is subject to modern management standards introduced by the public finance reform, including the requirement for performance in local public action. This performance requirement mandates the evaluation of predefined objectives based on reliable indicators.
3. The execution of RLA budgets must comply with the provisions of Joint Instruction No. 23/00007/JI/MINFI/MINDDEVEL of January 31, 2023, concerning the preparation, drafting, execution, and monitoring of RLA budgets, as well as Instruction No. 23/0000929/JI/MINFI/MINDDEVEL of September 14, 2023, concerning the maintenance of general accounting for RLAs.
4. Furthermore, the execution of RLA budgets in revenue and expenditure must adhere to the applicable rules and procedures. The economic nature of revenues and expenditures, as well as the accounting of treasury operations, must comply with Decrees No. 2021/3352/PM and No. 2021/3353/PM of June 17, 2021, which respectively define the general framework for presenting the RLAs' accounting plan and their budgetary nomenclature. This requirement applies to RLAs with the necessary material and technological (the new SIM-ba soft ware) resources or those benefiting from state support in aligning with budgetary and accounting reforms.
5. However, RLAs lacking the required human, material, and financial resources may temporarily execute their budgets in a resource-based mode.
6. Expenditures committed, liquidated, and authorized by December 31, 2025, must be accounted for and may be paid by the Public Accountant during the

SERVICES DU PREMIER MINISTRE	
VISA	
000011	23 JAN 2025
PRIME MINISTER'S OFFICE	

complementary period from January 1 to January 31, 2026, for settlement of treasury operations.

7. The execution of RLA budgets must respect the budgetary and accounting principles defined by the applicable laws and regulations. However, in carrying out their respective duties, the Authorizing Officer and Public Accountant must strictly observe the principle of separation and incompatibility of functions while working closely together.
8. Finance Controllers must refrain from endorsing draft contracts (purchase orders and procurement contracts) to be executed on the budget after October 15, 2025, except for supply contracts with delivery deadlines not exceeding one (1) month, multi-year contracts, or in cases of express derogation by the Minister of Finance.
9. The Unique Identification Number (NIU) is the mandatory reference for identifying service providers and contractors for all RLA budgets procurements. It must be systematically used for all expenditure operations conducted by RLAs.
10. The deadlines for commitments and authorizations on RLA budgets for the fiscal year 2025 are set at November 30, 2025, for commitments and December 31, 2025, for authorizations.
11. Complete bundles of expenditures committed but not authorized for transferred credits to RLAs for the fiscal year 2024 must be returned to the sectoral administration by February 15, 2025, at the latest, for review during credit carry forward conferences, organized no later than February 28, 2025.
12. For the mobilization of fiscal resources, priority remains its optimal collection. While ensuring the improvement of the business climate, optimizing tax revenue mobilization must be the guiding principle through:
  - Promoting tax compliance and broadening the tax base by:
    - Enhancing the activities of the Regional Local Finance Committee (COREFIL) and Divisional Local Finance Committee (CODEFIL);
    - Promoting measures favouring the migration of informal sector contributions;
    - Identifying and retaining potential tax payers, streamlining, and mastering the taxpayer database;
    - Respecting jurisdictions to ensure optimal collection of revenue
  - Collecting and securing revenues through:
    - Digitalizing tax collection processes;
    - Strengthening actions to recover tax arrears.



- Consolidating control and combating tax fraud and evasion by enhancing collaboration between RLAs and state tax services, including joint operations where necessary, in control activities.
13. Particular emphasis must be placed on mobilizing the resources of Regional and Local Authorities (RLAs) with the goal of achieving their revenue forecasts and strengthening their financial autonomy, notably by:
    - The state tax services must implement strategies aimed at achieving better performance in the collection of RLA revenues;
    - Regarding non-tax revenues, RLA must have a good mastery of their taxpayer database in order to make objective and realistic projections and to harmonize declaration instruments by type of revenue.
  14. Revenues collected within the Regional or Local Authority (RLA), such as hall rental fees, the purchase of Tender Documents (DAO), and fines for urban disorder, must be recorded in accordance with the legal forms and procedures for RLA revenue collection.
  15. Resources transferred under decentralization include both operating credits and investment credits.
  16. Resources from the State, as included in the Public Investment Budget (PIB) of the ministerial department in charge of RLAs for the 2025 fiscal year, are allocated to all 360 Councils, 14 city Councils, and 10 Regions. These resources are intended for the implementation of mature multisectoral projects identified in the planning tools of each RLA.
  17. To ensure comprehensive information on the monitoring of revenues mobilized on their behalf and, if necessary, to address discrepancies in recorded figures, the State's financial services (DGI, DGD and DGTCFM), RLAs, and the local representative of MINDDEVEL must optimize their collaboration modalities.
  18. Any direct grant contract concluded between RLAs and any foreign partner must be submitted by the State's representative to the Minister in charge of decentralization for prior approval, following examination by the Interministerial Commission for Decentralized Cooperation (CICOD).
  19. In implementing the projects related to the competencies transferred to them by the administrations, RLAs must ensure compliance with the norms, programs, and technical specifications specific to each administration, as well as the development of standard DAOs, standard plans, and updated estimates.



20. Any allocation of resources for construction purposes must be subject to an act of creation and/or opening signed by the relevant ministerial department.
21. Regarding the acquisition of equipment for health facilities, the Market Engineer is the Health District Chief for Integrated Health Centers (CSI) and District Medical Centers (CMA), and the Regional Delegate for Public Health for District and Regional Hospitals.
22. The deconcentrated services of sectoral ministries, in collaboration with the ministries responsible for investments, finance, and decentralization, must provide their support to RLAs for the effective execution of the resources transferred to them. To this end, they must conduct monitoring and evaluation of the exercise of transferred competencies by defining and implementing an effective mechanism for information feedback.
23. Regarding the exercise of competencies transferred to the Regions, the Presidents of Regional Councils and the Presidents of Regional Executive Councils must ensure that the corresponding credits effectively finance the activities planned for this purpose, as specified in the Decrees defining the modalities for exercising certain competencies transferred by the State to the Regions, as well as the orders outlining the related Terms of Reference.
24. General accounting aims to provide knowledge of the financial situation of each RLA and the evolution of its assets. It is based on the recognition of rights and obligations and on the quality of accounts, which must be accurate and regular to give a true picture of the execution of budgets and the assets of RLAs.
25. Central and regional mercurial prices are obtained from the ministry in charge of pricing or its regional services, as applicable. Thus, the Authorising Officers are required to refer to them when preparing their orders, under penalty of personal liability in cases of overbilling.
26. The acquisition of automobiles by RLAs represents an expense that must be justified and rigorously assessed in accordance with the financial capacities of the Local Authority.
27. Expenses for the acquisition of rolling stock by RLAs must be included in their budget, adopted by deliberation, and approved by the State's representative. They are subject to prior authorization from the Prime Minister, Head of Government.
28. The specifications of vehicles assigned to the Executive Head of a Local Authority are those established by Decree No. 2020/528 of September 2, 2020, defining the





remuneration modalities, allowances, and other benefits allocated to the members of the executive and deliberative bodies of Regions, City Councils, and councils.

## II. PREREQUISITES FOR THE EXECUTION OF THE BUDGETS OF REGIONAL AND LOCAL AUTHORITIES

### A. On the Allocation of Resources Transferred to Decentralized Local Authorities

29. The prerequisites required for the execution of the RLAs' budgets, both for revenue and expenditure, are as follows:
- The accreditation of the Authorising Officer;
  - The legality of the local revenues to be collected during the budgetary period;
  - The inclusion of the revenues to be collected in the RLA's budget;
  - The receipt of the necessary documents for budget execution;
  - The comprehensive recording of expenditures.
30. Accreditation is the authorisation granted to an Authorising Officer to execute revenue and expenditure across all budget lines of an entity and on specifically define matters. It is automatic for principal Authorising Officers and may require an act by the competent authority for secondary or delegated Authorising Officers. This is done at the start of each budgetary period.
31. The Principal Authorising Officer is automatically accredited across all budget lines of the RLA. This accreditation is formalised through the submission of a signature form, confirmation of election by ministerial order from the Ministry of Decentralisation (MINDDEVEL), a copy of their national identity card (CNI), and their Unique Identification Number (NIU). This complete file is then submitted to the Finance Controller and the assigned Public Accountant.
32. For secondary or delegated Authorising Officers, the accreditation file includes the appointment letter, a copy of the CNI of the individual to be accredited, and the signature form. This file is submitted by the Principal Authorising Officer to the Financial Controller and the Council or Regional Treasurer.
33. **Legality of local revenues:** The Authorising Officer must ensure that all revenues to be collected in the RLA are regulated and authorised by the prevailing laws and regulations. Therefore, no deductions not provided for under the current tax legislation may be made.



- 34. Exhaustive inclusion of revenues in the RLA budget:** All revenues to be collected must be recorded in the RLA's budget prior to their execution.
- 35.** No expenditure should be executed unless it is provided for in the relevant RLA's budget.
- 36.** In accordance with Decree No. 2023/500 of 8 November 2023, all orders relating to administrative document must be made primarily with the National Printing Office. However, if the printing office is unable to fulfil an order within the specified time, it must issue a non-performance certificate within 15 days. In this case, the relevant administration may turn to SOPECAM.
- 37.** In the event of SOPECAM's failure, the relevant administration will consult the Ministry in charge of public procurement for the recruitment of a qualified private service provider in the field, to obtain an authorisation for direct procurement for orders of FCFA 5,000,000 or more.
- 38.** Resources transferred from the Public Investment Budget (PIB) are made available to RLAs in the form of expenditure authorisations.
- 39.** The expenditure authorisations related to transferred resources are issued in the Regional Finance Control (RFC) offices as soon as the execution of the State budget commences.
- 40.** Expenditure authorisations are withdrawn from the CFRs for the Regions and from the Divisional Finance Controller (CFD) for Councils. The Regional Finance Controllers are responsible for sending the expenditure authorisations for Councils to the Divisional Finance Control offices.
- 41.** Receipt of the expenditure authorisations is acknowledged with a discharge form, which must include the following details: full name, address, and the CNI number. In the case of a mandate, the identity of the mandatee is recorded in the discharge register.
- 42.** Expenditure authorisations issued with errors in budget allocation and/or financial jurisdiction are automatically cancelled by the Minister of Finance for reissuance and allocation through special delegations from the relevant sectoral administrations.
- 43.** The sectoral administration responsible for the cancelled expenditure authorisation has 15 days, following referral by the Minister in charge of public investments, to proceed with a special credit delegation to the concerned RLA.



44. Expenditure authorisations that have been cancelled for correction cannot be redeployed by sectoral administrations for the benefit of another RLA or for a different expenditure and executed by themselves.
45. Regarding the minimum package, credits allocated for the school term, particularly the minimum package for acquiring educational supplies and teaching materials or school minimum packages, as well as those for the transportation of these supplies, are fully delegated in the first quarter of the budgetary period.
46. The funds transferred to RLAs from the operational budgets of administrations, such as the Road Fund, must be committed and made available to the RLAs by the end of the first quarter of the budgetary year.
47. The RLAs' budgets are presented inclusive of all taxes (TTC). They are executed in strict accordance with the established public expenditure procedures.
48. The resources allocated for the exercise of transferred competences shall be executed in accordance with the following provisions:
- Automatic delegation of credits to RLAs;
  - Assignment of transferred expenditures to the corresponding accounting post.
49. The execution of RLAs' budgets must adhere to previously established commitment and cash flow plans, in order to prevent the accumulation of debt stock and unprocessed expenditures (DENO).
50. The RLA's commitment plan details, on a quarterly and monthly basis, the projected commitments, particularly in connection with the procurement scheduling journal for the relevant operations. It supports the feeding and updating of the provisional cash flow plans. Its preparation follows the framework outlined in Joint Instruction No. 23/00007/JC/MINFI/MINDDEVEL of 31 January 2023, regarding the preparation, formulation, and execution of RLAs' budgets.
51. Each RLA must ensure the actual commitment of budgeted arrears and use exclusively the allocated budget envelope for this purpose.
52. The settlement of RLAs' debts is mandatory, regardless of their age. These debts must be subject to an objective assessment. Only those debts for which the services have been effectively rendered and where the regulatory procedures have been followed will be considered for payment. The payment of the debt stock may be spread across several budgetary periods, respecting the chronological order of commitments.



53. Floating public debt consists of all uncontrolled and un-consolidated financial commitments of the State and other Public Entities. To this end, each council must allocate part of its annual budget envelope to cover arrears. The budgetary resources dedicated to covering arrears cannot be used for any other purpose.
54. As part of the settlement of the floating debt for audited Councils for the period 2000-2019, the commercial debt component must be cleared by Councils up to 30%.
55. Payments to service providers will be made in full (100%) according to the established schedule, after which the recourse measures of withholding 30% will be applied to indebted Councils, in accordance with the provisions outlined in an instruction from the Minister of Finance. The list of debtor entities responsible for the 30% share of this commercial debt will be officially confirmed by a decision from the Minister of Finance.
56. Outstanding payments from previous fiscal periods must be settled as a priority during the 2025 fiscal period.
57. In accordance with the principle of budgetary annuality, uncommitted transferred credits for a given fiscal period shall be forfeited.
58. The public shall be regularly informed throughout the budget cycle to enable effective participation, as provided by the relevant laws, in the citizen oversight of budget execution. In this regard, any resident or taxpayer of a territorial circumscription may, at their own expense, request access to or obtain a full or partial copy of the RLA's budgetary and accounting documents, as well as annual performance reports.
59. The Council may, in accordance with the prevailing regulations, create neighbourhood or village committees as consultation bodies to encourage participation in the formulation, execution, and monitoring of council programmes and projects, or in the supervision, management, or maintenance of relevant works and equipment.
60. The executives of RLAs, within the limits of their budgetary constraints, will take steps to establish websites and publish the aforementioned acts. Likewise, RLAs will involve local associations, civil society organisations, as well as neighbourhood and village committees, in achieving their objectives, in compliance with the applicable regulations.



61. The allocation of funds to the "Public Independent Conciliators" will be based on the entries provided in the 2025 finance law and after the submission of the 2024 activity report and the draft budget for the 2025 fiscal period. The payment will be made semi-annually by the Ministry of Finance.

**B. The Quality and roles of the actors in the execution of the Budgets of RLAs**

62. The actors in the execution of RLAs' budgets are the Authorising Officer, the Finance Controller, and the Public Accountant.

**1. The Authorising Officer of the Budget of the RLA**

63. The Authorising Officer is any person authorised, on behalf of the RLA, to instruct the execution of the receipts or expenditures of the budget for which they are responsible. This includes:

- The President of the Regional Council and the President of the Regional Executive Council for the Regions;
- The City Mayor for the City Councils;
- The Mayor for the Sub Divisional Councils and Councils.

64. The Principal Authorising Officer may, through a regulatory act, designate delegated Authorising Officers, including programme managers, who will have the authority to commit, settle, and authorise the expenditure of the funds allocated to them. The designation act specifies the conditions under which the Authorising Officer's powers are delegated to them, as well as the methods for managing the programmes.

65. The Authorising Officer is the judge of the appropriateness of the expenditure within the RLA. They instruct the execution of the revenue and expenditures of the RLA's budget, for which they are responsible. As such, they assume responsibility for all management actions undertaken on behalf of the RLA.

66. The Authorising Officer must ensure that the taxes and duties withheld at source on behalf of the State are effectively paid to the Treasury within the regulatory deadlines, through the submission of payment statements (taxes, duties, social contributions, etc.) by the Public Accountant.

67. The Authorising Officer must develop an annual expenditure commitment plan, in alignment with the cash flow plan.

68. The Authorising Officer must ensure that the act granting allowances, bonuses, or any other benefits to RLA personnel complies with the current regulations and has



been adopted by the deliberative body. They specify the amounts provided to the beneficiaries, considering their status, rank, and grade, as well as the settlement of related income tax. Therefore, any decision that establishes or grants bonuses to RLA personnel outside the current regulations is null and void.

69. The Authorising Officer must ensure the monitoring of contracts related to forestry and wildlife activities. Additionally, they must oversee the activities in the forest carried out by the council agents dedicated to this task, manage the collection and payment process of revenues from forest and wildlife exploitation, and ensure the proper accounting and management of the revenue distribution to the RLA and the surrounding Councils, in accordance with the joint decree No. 000076/MINATD/MINFI/MINFOF of 26 June 2012, which defines the planning, employment, and monitoring procedures for managing revenues from forest and wildlife exploitation destined for Councils and neighbouring village communities.

70. In accordance with the fundamental principle of the separation of the roles of the Authorising Officer and the Public Accountant, RLAs' Authorising Officers must refrain from signing cheques or any other accounting documents that authorise the withdrawal of funds or the settlement of expenditures.

## 2. The Finance Controller of the RLA

71. The Financial Controller is a public officer appointed to the RLA by the Minister of Finance.

As such, the Financial Controller:

- Conducts prior checks to ensure the legality and compliance of the issuance of revenue recovery orders for the relevant entity.
- Evaluates the legal validity of expenditure operations and verifies the availability of funds before affixing the "Budgetary Visa" to all draft documents for legal commitments with financial implications issued by the RLA's Authorising Officer, including leases, agreements, and contracts.
- Validates expenditure documentation by affixing the "Validated Expenditure" Visa.
- Bears responsibility for their Visa in the context of their interventions.

72. In addition to ensuring the compliance of budgetary operations, the Finance Controller is responsible for:

- Reconciling the accounts detailing the utilisation of funds before forwarding them to the RLA's Public Accountant.
- Preparing the quarterly budget execution report.

SERVICES DU PREMIER MINISTRE VISA	
000011	23 JAN 2025
PRIME MINISTER'S OFFICE	

73. The preparation of the RLA's utilisation accounts is the responsibility of the cashier or ticket officer under the authority of the Authorising Officer or a cashier appointed by them. These accounts must be submitted to the Specialised Finance Controller for reconciliation.
74. The Finance Controller provides an opinion on the credibility and sustainability of the expenditure commitment plan based on conclusions drawn from the review of documents provided by the Authorising Officer, including: the draft budget; the Annual Performance Project (PPA); the Commitment Plan (PE); the Annual Work Plan (PTA); accounting documents from the past three (03) financial years; the Procurement Plan (PPM) for the last three years; and the Cash Flow Plan (PT), if applicable.
75. The Finance Controller is required to provide justification for any rejection within seventy-two (72) hours of receiving the file.
76. For RLAs without a Finance Controller, this function is carried out by the Council Treasurer. However, for transferred credits, the competent authority is the Divisional Finance Controller responsible for the jurisdiction.
77. Specifically, for Sub-Divisional Councils without a Finance Controller, this function is handled by the Specialised Finance Controller assigned to the corresponding City Council, covering both own-source revenues and transferred resources.

### 3. The Public Accountant of the RLA

78. Public Accountants are appointed by joint decree of the Minister responsible for finance and the Minister responsible for RLAs. They are selected from:
- Treasury accountants, for those assigned to Regions and City Councils;
  - Personnel from the civil and financial services of the State or RLAs, for those assigned to Sub divisional Councils and other Councils.
79. Public Accountants assigned to RLAs are required to comply with the principles governing the management of local public finances, particularly those established by the law on the Code of Transparency and Good Governance in Public Finance Management, the law on the Finance Regime of the State and other Public Entities, the law on the General Code of RLAs, as well as the applicable regulatory texts in force.
80. A Public Accountant of the RLA is any public agent authorised to exclusively carry out operations involving revenue, expenditures, handling and safekeeping of



securities, funds, and values on behalf of the RLA. In this capacity, they must, in particular:

- Carry out the operations of collecting non fiscal revenues, collecting and remitting taxes and duties withheld at source;
- Make actual payments of staff salaries, other expenses, and ensure the timely remittance of social security contributions;
- Ensure compliance with the principle of dual signature for cheques, withdrawal orders, and transfer orders;
- Prepare and submit to the attention of the authorising officer the file related to revenue orders.

**81.**The Public Accountant of the RLA is:

- The Regional Treasurer for the Region;
- The Council Treasurer for the City Council and the Council.

**82.**Public Accountants are the only officials authorised to collect revenues and make payments for expenses that have been regularly committed, liquidated, and ordered. In their role as paymasters and cashiers, they are responsible for judging the regularity of the expenditure files.

**83.**The Public Accountant may have under their authority agents who execute specific categories of non fiscal revenue (Revenue Officer) and expenditure (ImprestManager) operations.

**84.**The Revenue Officer is a public agent formally appointed by an act of the executive head of the RLA, on the proposal of the Public Accountant, to collect certain categories of revenue on behalf of the designated Public Accountant.

**85.**Revenue Officers are placed under the authority of the Public Accountant. They execute specific categories of revenue operations, the settlement of which is the responsibility of the accountant. In this regard, it is strictly forbidden for Revenue Officers to make payments for expenses.

**86.**The Imprest Manager is a public agent appointed by the act of creating or reopening an advance fund. They are responsible for operations related to funds allocated to them, authorised by the manager, against sufficient and regular supporting documents necessary for the proper maintenance of their accounting records.

**87.**Within a maximum of three (3) days, and by the end of the week (Friday) if applicable, the officers produce receipts justifying the revenue (receipt books, records of inactive values) for the Public Accountant. The accountant verifies the content, records them in a provisional account, and submits the supporting documents to the Authorising Officer, along with the receipt slip to be regularised.





88. Public Accountants assigned to the RLAs are accredited by the senior accountant, the holder of the RLA's deposit account. The accreditation is carried out at the initiative and under the responsibility of the concerned Public Accountant.
89. Before assuming office, Public Accountants assigned to RLAs must provide a guarantee. The Minister in charge of finances may, upon request, grant interested accountants an advance that is repayable through monthly deductions from their salary. A specific regulation from the Minister of Finance outlines the terms for providing the guarantee and granting the advance.
90. The treasury plan aims to ensure a rigorous management of expenditures, ensuring that payment can be made swiftly and that there is sufficient treasury to cover expenses.
91. In anticipation of the financial year's closure, the Public Accountant must send the Authorising Officer the projected treasury status by no later than 15 November, outlining the expected cash flow to ensure the payment of all RLA expenditures within the additional 30-day period.

### **III. MODALITIES FOR THE EXECUTION OF THE RLAs' BUDGETS**

#### **A. Procedures and Phases of Execution of the RLAs' Budgets**

##### **1. Procedures for Executing the Budgets of RLAs (Regional and Local Authorities)**

###### **a. Revenues**

92. All revenues of the RLAs are public funds. These include tax revenues, proceeds from the exploitation of public property and services, allocations and subsidies, loans, fines, and other revenues or proceeds authorised by the applicable regulations, resulting from a financial penalty awarded to an RLA, approved by the deliberative body and sanctioned by the competent supervisory authority.
93. The revenue issuance titles are subject to prior approval by the Specialised Finance Controller before being signed by the authorising.
94. Local taxes are typically notified to taxpayers through an official document, either a Notice of Assessment (which outlines the calculated tax amount) or a Notice of Collection (which demands payment). However, the tax authorities have the authorisation to send pre-filled tax returns to taxpayers, based on the information



they have on the file. This pre-filled return is prepared according to the guidelines outlined in the official Tax Procedures Book.

95. The collection of RLA non fiscal revenues is ensured, on one hand, by the Public Accountant of the RLA or the revenue collectors under their responsibility, and on the other hand, by the state's tax services.

96. The State tax authorities administer all tax revenues allocated to Regional and Local Authorities (RLA).

97. The collection of non fiscal revenues follows two (02) procedures:

- The normal procedure (procedure for established rights);
- The exceptional procedure (procedure for spontaneous payments).

98. Tax revenues are voluntarily paid by taxpayers, using the same payment methods as for State taxes.

#### **i. The normal procedure**

99. The normal procedure is the mechanism by which the Authorising Officer confirms the existence of a debt owed to the RLA. They liquidate the debt and issue a collection order, which serves as a payment title and allows the accountant to carry out the collection. It involves the steps of issuing, liquidating the debt, and authorising the payment for the Authorising Officer, as well as the collection for the Public Accountant.

100. **The issuance** consists of confirming the rights in favour of the RLA. It involves verifying the existence of a debt owed to the entity.

101. **The liquidation of the debt** consists of determining the amount of the revenue, both in figures and in words.

102. **The authorisation** consists of the creation of a collection order by the Authorising Officer, which enables the Public Accountant to collect the debt. This order must specify the basis for the liquidation.

103. **Recovery** is the use of all legal means, whether amicable or enforced, to obtain payment from a debtor for the debt owed.

#### **ii. The exceptional procedure**

104. The exceptional procedure involves the collection, by the Public Accountant, against the issuance of a receipt, of non fiscal revenues without the prior intervention of the Authorising Authority.



105. The issuance of debt titles for non fiscal revenues collected through spontaneous payments must be regularised or processed retroactively by the Authorising Officer, at the request of the Public Accountant of the RLA.

106. In order to track exceptional non fiscal revenues in its records, the Public Accountant of the RLA submits a request to open an account to the Director-General of the Treasury of Financial and Monetary Cooperation.

107. The execution of non fiscal revenues with the issuance of titles in regularisation is carried out through:

- the establishment of revenue authorities;
- the write-off of irrecoverable debts.

### b. Expenditures

108. The execution of expenditures by RLAs is carried out either through the normal procedure or the exceptional procedure.

#### i. The normal procedure

109. The normal expenditure execution procedure includes: commitment, liquidation, and authorisation, which fall under the responsibility of the Authorising Officer, as well as payment, which falls under the responsibility of the Public Accountant of the RLA.

110. **Commitment** of expenditure is the act by which the Authorising Officer creates or recognises an obligation on the part of the RLA, from which a liability will result: legal commitment. It must remain within the limits of budgetary authorisations and therefore respect the budgetary allocation of the expenditure: accounting commitment.

111. **Liquidation** aims to verify the reality of the debt and determine the exact amount of the expenditure.

112. **Authorisation** is the administrative act by which the Authorising Officer instructs the Public Accountant of the RLA to pay the debt, in accordance with the results of the liquidation.

113. **Payment** is the act by which the Regional and Local Authority settles its debt.



## ii. Exceptional Procedures

114. Exceptional procedures differ from the normal procedure in that the steps of commitment, liquidation, and authorisation are simultaneous or carried out without prior authorisation.
115. They are designed to address cases of expenditures with special characteristics. These expenditures must be limited to specific matters, such as decisions to release funds, expenditures without prior authorisation, and advance funds management.

### • Fund Releases

116. Expenditure by decision of fund release is a deviation from the normal procedure.
117. The fund release procedure is formally prohibited except in cases of expenditures that cannot be accommodated by the normal procedure.
118. The Authorising Officer of the Regional and local Authority may, exceptionally, execute certain operational expenditures under the fund release procedure, in accordance with applicable regulations. These expenditures are exhaustively listed in the RLA Reference Manual (DBS-09 form related to fund releases).
119. The mention of the clearance clause on the fund release decision is only required in cases where an ad-hoc cashier is appointed for the expenditure execution.
120. The beneficiary of a fund release decision must submit, no later than thirty (30) days after the completion of operations, an expenditure account with original supporting documents. This account must be submitted to the Authorising Officer for transmission to the Finance Controller for clearance.
121. In the execution of expenditures related to workshops and seminars by fund release, the supporting documents to be produced must correspond to the nature of the expenditures carried out.

### • Expenditures without prior authorization

122. Expenditures without prior authorisation are those executed before the issuance of the mandate. They exclusively concern:
- official deductions (bank charges, loan repayments);
  - expenditures settled by advance fund managers.



123. These expenditures are paid by cash advances. Any other form of cash advance is prohibited.

- **Imprest account**

124. Advance funds management is a derogatory budget execution procedure under which a fund manager, acting under the authority of an Authorising Officer, is authorised to carry out public fund collection and disbursement operations without prior authorisation.

125. Advance funds management is authorised by a resolution of the deliberative body, approved by the state representative. Based on this authorisation, an act by the Authorising Officer (decision or decree) establishes the advance funds management.

126. Requests to open advance funds management indicate clearly, along with the amount of the requested cash, the names, surnames, and identification numbers of the Authorising Officer, the fund manager, and the Accounting Officer.

127. The act establishing or reopening the advance funds management specifies the purpose, types of expenditures to be executed, the annual volume, and the authorised cash amount.

128. Reopening an advance funds management of the same nature and/or with multiple cash funds is conditional upon the clearance of the previous advance fund management and/or the previous cash fund.

129. Advance funds management is created to allow more flexible and efficient execution of certain regular and urgent expenditures. Only the following can be paid through advance funds management:

- small equipment expenses that cannot accommodate the normal procedure (expenses under five hundred thousand FCFA);
- bonuses allocated to teaching staff of public primary and nursery schools;
- expenses related to food provision in hospitals, schools, and other social establishments;
- costs related to inspection, tax assessment, control, litigation, and revenue collection operations for RLAs;
- expenses covering allowances for Committee and Commission sessions;
- expenses linked to urgent interventions in the event of disasters, calamities, abandoned bodies requiring removal by council services, or aid and assistance in cases of proven poverty or necessity.



130. The number of advance funds management per year is capped at fifteen (15) for each Regional and Local Authority, for an amount not exceeding one hundred (100) million FCFA per advance fund management.
131. Within the maximum timeframe set by the founding act of the advance funds management, the fund manager submits the expenditure justifications to the Public Accountant of the RLA, who verifies their contents, registers them in a provisional account, and reconstitutes the advance accordingly. The Public Accountant of the RLA sends the Authorising Officer the supporting documents along with the expenditure regularisation form.
132. The personal and financial responsibility of the Public Accountant extends to the operations of the fund managers under their authority, within the scope of the controls they are required to exercise.
133. The fund manager is subject to the same tax obligations as the Public Accountant for the non fiscal revenues arising from the operations they have carried out.
134. The disbursement of funds to the fund managers is based on the deliberation establishing the fund, the act designating the advance fund manager, the payment order signed by the Authorising Officer, the Budgetary Visa from the Finance Controller for credit reservation, and the availability of funds.
135. The fund manager's expenditure account must be cleared by the Public Accountant and, where applicable, returned to the fund manager for regularisation if supporting documents are insufficient.
136. The Public Accountant is required to verify both the documents and the on-site operations of the fund managers. They are personally and financially responsible for these operations, within the scope of the controls they are expected to carry out. The advance funds management must be closed by 31 December of the fiscal year.
137. The justification for expenditures executed under advance funds management is subject to the regulations governing public procurement.
138. All advance funds management for RLAs opened during the 2025 budgetary year must be closed by 31 December 2025 at the latest. This closure must be formalised by a report duly signed by the Authorising Officer, the fund manager, and the Public Accountant of the RLA. It must be validated by the Finance Controller.



## 2. Phases of Execution of the Budgets of Regional and Local Authorities (RLAs)

139. The operations for the execution of the budgets of the RLAs are carried out in both revenue and expenditure. These operations are divided into two phases: the administrative phase and the accounting phase.

### a. Revenue

#### i. The administrative phase

140. The administrative phase of revenue execution is the responsibility of the Authorising Officer. It includes:

- the liquidation of non fiscal revenue;
- the issuance of collection titles;
- the authorisation.

141. The purpose of the liquidation of non fiscal revenue is to determine the amount of the debt owed by the debtors and must indicate the basis upon which it is carried out. Any errors in liquidation lead to either the issuance of an order to cancel or reduce the revenue, or an additional order.

142. The issuance of non fiscal revenue titles is managed by the heads of the executive bodies of the RLAs.

143. Any confirmed and liquidated debt must be the subject of a debt title issued by the Authorising Officer of the relevant budget.

144. The issuance of debt titles is done a priori. To this end, the services of the Authorising Officer of the RLA proceed with the identification of the taxpayer, the individualisation of the tax, the assessment of the amount due, and the liquidation.

145. The documents serving as collection for non fiscal revenue titles are forwarded to the Public Accountant of the RLA for processing and notification to the debtors.

146. The non fiscal revenue orders are made executable by the Authorising Officer of the RLA who issued them. For this purpose, they are signed, dated, and notified to the debtors by notice.

147. The Finance Controller is responsible for verifying the regularity of the draft collection orders of none fiscal revenue issued by the services of the Authorising Officer of the RLA for the collection of non fiscal revenue and applies the Budgetary Visa.



148. Claims, cancellations, and legal actions related to the non fiscal revenue of Regional and Local Authorities follow the same rules and procedures in force.
149. Disputes related to local taxes are governed by the rules and procedures outlined in the Tax Procedures Book of the General Tax Code.
150. To facilitate the execution of the non fiscal revenue, the Authorising Officer may, on the proposal of the Public Accountant of the RLA and under their supervision, appoint Intermediate Revenue Agents (IRAs) to ensure the collection of certain revenues.
151. The act of creating the revenue collection agencies specifies the types of revenue to be collected.
152. The tax notice summarises all liquidation elements which are subject to payment to the Public Accountant of the competent RLA, depending on the nature of the levy.
153. Taxpayers must specify, in the annexes of declarations or payment slips, the details of the taxes due and the amount corresponding to each beneficiary, following the template provided by the administration.

## ii. The Accounting Phase

154. The operations for the collection of non fiscal revenue fall under the exclusive responsibility of the Public Accountant of the RLA.
155. The accounting phase of non fiscal revenue execution revolves around the following operations:
- acknowledgement;
  - collection;
  - accounting.
156. The Public Accountant of the RLA is responsible for the full collection of all non fiscal revenue liquidated by the Authorising Officer. In this capacity, they must demonstrate the clearance of this collection in the manner and within the timeframes stipulated by the regulations in force.
157. The collection of local taxes takes place in the following two ways:
- amicable collection (voluntary payments);
  - forced collection (seizures, sales, closure of establishments, impounding, etc.).





158. The common procedure for collection is amicable. Forced collection is preceded by an attempt at amicable collection, except where the nature or contentious character of the debt justifies immediate action or where urgent protective measures are required.
159. Any concession or other method of non fiscal revenue collection that does not comply with the current legislation is strictly prohibited and may be considered embezzlement of public funds.
160. The collection of enforceable non fiscal revenue titles continues, subject to obtaining a deferral of payment.
161. Debtors of the RLA settle their debts by bank transfer or electronically, or in cash at approved banks or financial institutions, in accordance with the applicable regulations.
162. The debtor of the RLA is cleared if they present a valid receipt or invoke the benefit of effective prescription or provide evidence of payment by the competent services.
163. The Revenue Agents are personally and financially responsible for their operations.
164. The supervising Public Accountant is required to control, on-site and through documentation, the operations and accounting of the Revenue Agents. They are personally and financially responsible for the operations of the Revenue Agent, within the scope of the controls they are required to perform.
165. Revenue Agents must submit the revenue collected, along with supporting documents, to the Public Accountant of the RLA every ten (10) days at the latest or when the authorised cash limit is reached, in accordance with the instruction on the classification of supporting documents for RLAs.
166. Intermediate Revenue Agents are required to deposit the daily collected revenue with the Revenue Agent under the responsibility of the RLA's Accountant.
167. No later than 31 December 2025, the cash balances of the Revenue Agents must be closed. This closure is formalised by a report duly signed by the Authorising Officer, the Revenue Agent, and the Public Accountant of the RLA. The cash and assets are then transferred to the RLA's accounting office.
168. The operations carried out by the Revenue Agents must be cleared by the Public Accountant of the RLA, who integrates them into their accounting.



169. Revenue Agents are subject to control by the Public Accountant of the RLA, the Specialised Finance Controller, and any other form of control as stipulated by the applicable regulations.

### **b. Expenditure**

170. The expenditure of Regional and Local Authorities (RLAs) consists of operational and investment expenditure. As with revenue, the execution of expenditure occurs in two phases: the administrative phase and the accounting phase.

#### **i. The administrative phase**

171. The administrative phase is under the responsibility of the Authorising Officer. It includes the following steps:

- commitment;
- liquidation;
- ordering.

172. The operations of the administrative phase are subject to prior control by the Financial Controller and are validated by the application of the Budgetary Visa.

173. The Authorising Officer of the RLA budget can only execute expenditure after ensuring the following:

- that it corresponds to the correct budgetary allocation and that its amount falls within the limits of the appropriated credits;
- that it can be covered by available funds;
- that the supporting documents are complete and comply with the applicable regulations;
- that the service or supply has been provided;
- that the procedures required by the laws and regulations in force have been respected.

174. Any service related to an administrative purchase order, letter of order, or contract must be subject to the establishment of a reception and/or technical receipt committee.

175. The Stores Accountant is a statutory member of the reception committees for goods and services acquired through administrative purchase orders.

176. The reception committees for any administrative purchase order are composed as follows:

- President: the accredited Authorising Officer or their representative;

Page 26 on 48

SERVICES DU PREMIER MINISTRE VISA	
000011	23 JAN 2025
PRIME MINISTER'S OFFICE	

- Minutes Secretary: the Stores Accountant or any expert competent in the particular technical services;
- Members: the beneficiary of the works or supplies, the supplier or service provider, and the Stores Accountant when not serving as the minutes secretary.

177. The reception or technical reception committees for letters of orders and/or public contracts are composed as follows:

- President: the project owner or their representative;
- Minutes Secretary: the engineer contractor;
- Members:
  - the authority signing the contract or their representative, if the project owner is not the signatory;
  - the head of the contract department;
  - the project manager, if applicable;
  - any other member appointed by the project owner due to their expertise;
  - the supplier or service provider.

178. The MINMAP representative attends the committee's work as an observer, and their signature is not required on the minutes.

## ii. The accounting phase

179. Upon receipt of mandates and settlement titles, the Public Accountant of the RLA proceeds with the regularity control of the expenditure, in accordance with Article 22 of the General Regulation on Public Accounting.

180. The Public Accountant cannot, in any case, condition his payment acts based on an assessment of appropriateness of the decisions taken by the Authorising Officer of the RLA. Within seventy-two (72) hours of receiving the file, they must provide a justified suspension or refusal of payment.

181. In the event of irregularities detected during expenditure controls, the competent Public Accountant must reject the expenditure batch, returning it to the Authorising Officer of the RLA with a reasoned rejection note.

182. Correspondents must announce, at least five (05) days in advance, any expenditure exceeding CFA 5,000,000 (five million), to be made from their accounts held in the treasury accounting offices.



183. Expenditure settlement of RLAs is carried out by cash, bank transfer, cheque, or order operation, following the modalities set by the relevant regulations.
184. The Public Accountant of the RLA must, when settling invoices and/or statements, ensure the prior identification of the service provider through their Unique Identification Number (NIU) and apply withholding taxes as stipulated by the applicable regulations.
185. Payment of the net payable mandates and the associated tax must be carried out simultaneously.
186. Taxes and duties withheld at source by the RLA must be systematically declared and paid to the relevant tax office by the 15th of the month following the month during which they were applied.
187. Withholdings on salaries, as well as contributions for employer charges, must be paid by the Public Accountant of the RLA by the 15th of the month following their collection.
188. Failure by the Public Accountant of the RLA to remit the taxes and duties withheld at source within the prescribed deadlines and forms under the General Tax Code will result in a fixed penalty, non-reducible or non-reversible, according to the following schedule:
- from 0 to 5,000,000: FCFA 500,000 (five hundred thousand);
  - from 5,000,001 to 25,000,000: FCFA 2,000,000 (two million);
  - from 25,000,001 to 50,000,000: FCFA 5,000,000 (five million);
  - over 50,000,000: FCFA 10,000,000 (ten million).
189. The Authorising Officer may, despite justified rejections, order the Public Accountant of the RLA, in writing, to make payments. The Public Accountant will comply and attach the original requisition document and a copy of the rejection note to the order or mandate. The Public Accountant of the RLA reports to the Minister responsible for finance.
190. However, the Public Accountant of the RLA cannot comply with the requisition of the Authorising Officer if the payment refusal is justified by:
- the unavailability of credits;
  - lack of proof of service provided, except for advances and subsidies;
  - the non-finality of the payment;
  - absence of the Budgetary Visa from the Finance Controller, when this visa is obligatory;



- irregularities in the fiscal record of the contractor, such as the absence of an NIU and/or Fiscal Compliance Certificate.
- 191.** When the Public Accountant of the RLA proceeds with the settlement of expenditure on requisition, the responsibility of the Authorising Officer replaces that of the Public Accountant.
- 192.** After the usual checks, the Public Accountant of the RLA applies their seal, marked "AGREED FOR TAKING CHARGE," and "APPROVED FOR PAYMENT" on the settlement titles received. They also record the charge and settlement entries on the accounting allocation sheet to be entered into the General Journal and the General Ledger.
- 193.** Payment is the act by which the RLA settles its debt.
- 194.** The Public Accountant of the RLA proceeds with the actual payment of the debt to the duly identified third party.
- 195.** No payment is made without the required Visas on the expenditure batches concerning commitment and ordering, along with the fiscal record of the service provider, if applicable.
- 196.** It is strictly forbidden for the heads of the RLAs to assign missions to agents who have retired or to any personnel lacking a formal contract.

## **B. Stores Accounting**

### **1. Purpose and scope of Stores Accounting**

- 197.** The rules governing the State's Materials Accounting apply to RLAs.
- 198.** Stores accounting is a permanent inventory accounting system, aimed at documenting the inventory of assets, movable and immovable property, stocks, and inactive values, excluding cash and administrative archives belonging to the State and other public entities.
- 199.** Under the responsibility of the RLA's Approving Officers, Stores Accounting is maintained in a simplified manner and describes the inventory and the movements of incoming and outgoing materials, including:
- Intangible and tangible assets;
  - Stocks of goods, raw materials, supplies and other provisions, works-in-progress and finished goods, recorded in the RLA's balance sheet;



- Items not recorded in the RLA's balance sheet because they fall below the FCFA five hundred thousand (500,000) threshold set by the Minister of Finance, including small equipment, furniture, supplies, and other provisions;
- Goods or items deposited by a third party in accordance with regulatory requirements.

200. Stores Accounting does not include, but is governed by, specific regulations:

- Cash and values equivalent to monetary assets (such as securities, stamps, titles, tickets, or vouchers), which fall under the exclusive competence of Public Accountants;
- Financial assets (securities and investment holdings), which are managed by the executives of the RLAs.

201. The accounting period used for maintaining and closing the Materials Accounting covers the calendar year, from 1st January to 31st December.

## 2. Appointment and assumption of duties

202. At the start of each budgetary year, the Authorising Officers of the RLA's budgets appoint, via an administrative act, one or more Stores Accountants trained to carry out the operations of Stores Accounting and produce valued inventories, as well as the associated accounts.

203. Any public servant trained by ENAM or institutions accredited by the Ministry of Finance in the techniques and procedures of Materials Accounting, and who has received a training completion certificate, may be appointed as a Stores Accountant.

204. The acts of appointment of the Stores Accountants must be submitted, within 15 days from the date of signing, by the RLA's Authorising Officers to the Ministry responsible for finance (Directorate of Standardisation and Stores Accounting), with a copy sent to the Financial Controller and the competent Public Accountant.

205. The Stores Accountant of the RLA is administratively accountable to the appointing authority and maintains a technical functional link with the Ministry responsible for finance, through the DNCM.

206. Only Stores Accountants regularly appointed are authorised to sign the accounting documents for their respective management posts.



207. The Specialised Finance Controller must ensure that documents related to the management post in question are signed by the competent Stores Accountant.

208. The role of Stores Accountant with an Authorising Officer is incompatible with that of Finance Controller or Public Accountant

### 3. Procedures for handling operations

209. Under the authority of the Approving Officer of the RLA, Stores Accountants are required to produce monthly accounts and materials management reports in accordance with the provisions of the applicable regulations.

210. Tangible and intangible assets, as well as stocks of acquired goods, must be systematically accounted for in terms of both value and quantity in the various Stores Accounting records.

211. Any internal movement of materials must be authorised by the Authorising Officer, and subsequently tracked and recorded in the stores accounting records.

212. Just as goods acquired through purchase, those received through donations, bequests, or any other acquisition source benefiting the RLA, must be handled by the Stores Accountant on behalf of the relevant RLA.

213. Donations and bequests must be accounted for in terms of both quantity and value.

214. When processing donations and bequests for the benefit of the RLAs, the following conditions must be met:

- A resolution formally accepting the donations or bequests benefiting the RLAs, duly approved by the competent authority;
- A list of beneficiaries in the various asset distribution statements when the RLA is the donor;
- Deeds of donation, agreements, or any equivalent documents when the RLA is the recipient.

### 4. Measures related to storage and conservation

215. The prolonged storage of durable goods such as computers, photocopiers, typewriters, refrigerators, furniture, and air conditioners in a warehouse or awaiting assignment is strictly prohibited.

216. Before storage or assignment, all materials acquired by a RLA must be stamped or marked by the Stores Accountant. The marking must include the following



details: beneficiary structure, acquisition date, source (supplier), and acquisition cost.

217. Consumables that are edible or related to IT, such as inks, software, antivirus programmes, etc., must be consumed before their expiry date.
218. Any allocation of goods to a requester must be justified by a duly completed Temporary Exit Note (BSP), signed by the Authorising Officer of the RLA and showing the quantities to be issued, along with the acknowledgment of receipt by the recipient of the goods.
219. The relevant services of the Ministry in charge of state property and land tenure and the Ministry in charge for finance must be informed by the Authorising Officers of the RLA regarding assets approved for disposal after authorisation from the deliberative body.
220. The Approving Officer must provide the Stores Accountant with the books and documents required by the applicable regulatory provisions. The Authorising Officer must also ensure their proper maintenance and preservation for potential audits.
221. The books and documents kept by the Stores Accountant must be closed at the end of the budgetary year or a given management period.
222. The acquisition of second-hand materials or goods without original packaging by RLAs and their establishments is strictly prohibited.
223. For the acquisition of durable goods that require a warranty (such as photocopiers, computers, fax machines, etc.), the suppliers must provide a certificate of warranty covering a period of six (6) months.
224. Pharmaceutical products and biomedical equipment must be authorised by the Ministry in charge of public health.

#### **5. Methods for conducting inventories of assets**

225. The Stores Accountant participates in the annual inventory of the RLA's assets, within a committee established by the Principal Authorising Officer, including the Finance Controller and the Treasurer.
226. The Stores Accountant of the RLA is required, under the authority of the Authorising Officer, to carry out inventories corresponding to the relevant management period.





## 6. Materials management control

227. Materials management within the RLAs is subject to ongoing monitoring by the competent services of the Ministry in charge of finance.

228. The controls of materials management focus on:

- The verification and closing of the stores accounting entries at the end of the budgetary period or a given management period;
- The actual receipt of materials and various services;
- The compliance of services with orders.

## 7. Stores accounting reporting

229. The materials management account accompanies the Administrative Account of the RLA's Authorising Officer. It is prepared following the account format defined by the Nomenclature issued by the Directorate of Standardisation and Stores Accounting.

230. The preparation of monthly accounting files and the stores management account of the RLA Budget Officer is done in accordance with the provisions of Articles 38 to 44 of Circular No. 00000004/CAB/MINFI of 18 May 2012 concerning the management of stores accounting.

## C. Public Procurement Management in RLAs

### 1. Procurement Process in RLAs

231. Before initiating any call for competition or consultation, the Project Owner must define, as accurately as possible, the nature and extent of the needs to be met.

232. The Project Owners (PO) and Delegated Project Owners (DPO) of the RLAs must, at the beginning of each budgetary year, work with MINMAP to schedule the procurement they intend to carry out. Thus, within ten (10) working days of adopting their budget, each PO is required to send a copy of the definite programming journal to MINMAP, ARMP, and the competent Public Procurement Commissions (CPCs). This programming constitutes a mandatory step, not an optional or discretionary one.

233. The key actors involved in procurement are:

- The PO/DPO of the RLAs, beneficiaries of projects and responsible for initiating procedures;
- The Internal Management Structures for Public Procurement (SIGAMP), which assist the PO/DPO in performing their duties;



- The Procurement Commissions (PC), technical support bodies placed with the PO/DPO for procurement;
- The Central Procurement Control Commission (CCPC), a technical support body placed with the PO/DPO for procurement control;
- The contracting authorities who sign the contracts;
- The bidders, candidates for public contracts;
- The Review Committee (RC) for reviewing complaints from bidders who feel aggrieved.

234. All validated Tender Documents (DAO) by the Project Owners must be systematically transmitted to ARMP and MINMAP. They can be consulted free of charge at the Project Owner's offices, on the website of the body responsible for regulating public procurement, or on the Cameroon One-line E-Procurement System (COLEPS).
235. After publication of the notice, the tender documents are made available to each bidder by the internal procurement management structure of the Project Owner, upon presentation of the payment receipt for related fees, the rate of which is set by a specific regulation.
236. Pending the integration of SIGAMP into the Councils organisational charts, they must set up an ad hoc unit responsible for public procurement.
237. Bidders for procurement calls launched by the RLAs pay the fees for tender documents at the relevant regional or council revenue offices, or, in the case of unavailability or refusal to issue receipts by the competent RLA services, at the Public Treasury, except for the City Councils of Yaoundé and Douala.
238. The splitting of a contract into smaller contracts to avoid the jurisdiction of another body is strictly prohibited. Those responsible for such practices will face sanctions as provided by the applicable regulations, including those set forth in Article 194 of the Public Procurement Code.
239. The Project Owners must always involve sectoral administration heads and state engineers in preparing the Tender Documents, monitoring execution, and receiving services within their areas of competence.
240. Project Owners and delegated project owners, involved in areas of high labour intensity approaches (HIMO), must ensure that the tender documents and other public procurement documents include provisions on using HIMO approaches, in accordance with Decree No. 2014/0611/PM of 24 March 2024 on the conditions for using and applying high-intensity labour approaches.



- 241.** To promote local SMEs, the Executives of the RLAs must provide for certain markets reserved for artisans, small and medium-sized national enterprises, community-based organisations, and civil society organisations, in accordance with the provisions of Article 70 (1) of the Public Procurement Code.
- 242.** The Project Owner or delegated Project Owner may reserve access to certain works contracts for companies in the building and public works sector of a particular category, in accordance with the provisions of Article 53 of the Public Procurement Code, based on the categorisation lists drawn up and updated by the authority responsible for procurement.
- 243.** Subject to other requirements set out in the Tender or Consultation Documents, the presence of a certified copy of the categorisation certificate issued by the Minister responsible for Public Procurement, or his duly authorised representative, exempts categorised bidders from submitting in their technical files the supporting documents related to turnover, references, minimum technical and logistical means, permanent staff, and office location.
- 244.** The services to be performed under reserved contracts are specified by Decree No. 402/A/MINMAP/CAB of 21 October 2018, setting the nature and thresholds for contracts reserved for artisans, small and medium enterprises, community-based organisations, and civil society organisations, as well as their implementation modalities.
- 245.** The thresholds for reserved contracts are as follows:
- Category 1 (Very Small Enterprises and Artisans): 15,000,000 CFA Francs including tax;
  - Category 2 (Community-Based Organisations, Civil Society Organisations): 30,000,000 CFA Francs including tax;
  - Category 3 (Small and Medium Enterprises): 50,000,000 CFA Francs including tax.
- 246.** For awarding reserved contracts, the evaluation criteria in the DAO must consider:
- The location of the bidder;
  - The bidder's previous references for similar services;
  - The references of the promoter or technical representative of a newly formed SME, Civil Society Organisation, or Community-Based Organisation, as a substitute for the references of the legal entity



when it does not yet meet the required number of years of experience or references.

## 2. Execution of Contracts within RLAs

247. Upon notification of the contract to the awarded party, the PO or DPO of the RLA has a period of fifteen (15) calendar days to issue the service order to commence the works. No contract should begin execution before it is officially notified. Consequently, any claim concerning services performed before the contract notification is inadmissible.
248. The terms of a public contract can only be modified through an addendum. However, the addendum cannot alter the purpose of the contract, the contract holder, the currency of payment, or the price revision or updating formula.
249. It is not necessary for the initial contract to be fully executed for an additional contract to be entered into. However, the Project Owner must request approval from the Minister responsible for public procurement to proceed with the additional contract, following the negotiated procedure, before the completion of the initial contract.
250. Services executed under public procurement contracts are always subject to acceptance by a commission, whose composition is stated in the CCAP and in accordance with the modalities specified in the CCAG. For audit and study contracts, acceptance is performed by a Monitoring and Technical Acceptance Commission.
251. When the contract includes a warranty or maintenance period, the retention guarantee is deducted, or a performance bond is established in place of the guarantee.
252. The retention guarantee or performance bond is not required for intellectual services and non-quantifiable services contracts.
253. When the performance bond is not established, a retention guarantee is deducted in instalments, at the time of the payment order for sums owed to the contract holder, throughout the execution of the contract.
254. After final acceptance, if the contractor fulfils its contractual obligations without reservation, the retention guarantee is released, or the performance bond is returned, following the issuance of a release by the Project Owner within the time prescribed in the general administrative clauses.



255. In the case of suspension of a Project Owner, their deputy, according to the order of precedence, temporarily assumes the responsibilities of the Project Owner regarding public procurement management within the administration or structure concerned, without any further procedural formalities, and subject to transition requirements. This interim role only covers issues related to the procurement process and monitoring of contract execution.

256. In the case of suspension of members of a Procurement Commission, the Project Owner informs the heads of their respective administrations, who are required, within five (05) working days from the date of publication or notification of the sanction, to notify the RLA where the relevant Procurement Commission is placed, of the names of their new representatives.

257. Requests for grèa grè contracts for annual project contracting must be submitted to the Public Procurement Authority no later than 15 August 2025, except in the case of:

- replacement of a failing company, in accordance with Article 109 (b) of the Public Procurement Code;
- emergency cases for ad hoc credit delegation.

#### **D. Other Execution Modalities**

##### **1. Operating Expenses of Regional and Local Authorities (RLAs)**

258. These are expenses that enable the RLA to meet its regular operational charges and obligations, which renew without impacting the assets.

259. The following operating expenses are mandatory:

- salaries and wages;
- allowances and other benefits provided by the relevant laws and regulations;
- social security contributions;
- taxes and levies to be paid;
- essential costs related to service operations;
- outstanding debts;
- contributions to support organisations for RLAs as stipulated by current laws and regulations;
- expenses arising from the execution of final court rulings;
- contributions to associations or groupings of which the RLA is a member;

SERVICES DU PREMIER MINISTRE VISA	
000011	23 JAN 2025
PRIME MINISTER'S OFFICE	

- expenses for the maintenance and upkeep of roads, public lighting, health facilities, schools, and other infrastructures;
- expenses related to counterpart funds;
- transfer expenses.

260. The General Operating Grant allocated to sub divisional Councils constitutes a mandatory expense for City Councils and must be transferred quarterly, in accordance with the provisions of order No. 00011/A/MINDDEVEL of 16 February 2021, amended and supplemented by order No. 000130/A/MINDDEVEL of 16 June 2022.

261. The decision to allocate the General Operating Grant by the City Councils is not subject to an expenditure memorandum by the Sub Divisional Council.

262. Regarding expenses for waste removal and treatment, RLAs must strictly adhere to the provisions of the applicable regulations, notably Decree No. 2023/04186/PM of 24 July 2023, which defines the methods for the collection, centralisation, distribution, and transfer of the special excise duty intended for funding waste removal and treatment for the benefit of Decentralised Local Authorities.

263. The conclusion of a contract between a RLA and a company responsible for waste collection, transportation, and treatment is subject to the financial sustainability opinion of the Minister responsible for finances.

264. The allocation of operating grants to the Regions will be made by biannual payments through the Ministry of Finance.

## 2. Prohibited Operating Expenses for RLAs

265. Prohibited expenses are those explicitly forbidden by current laws and regulations. These include:

- loans granted by a RLA to a private individual;
- grants to unregistered associations and other unapproved structures;
- grants to associations and religious congregations;
- grants to political parties.

## 3. Investment Expenses of RLAs

266. Investment expenses are those that enable the construction of equipment, buildings, infrastructure, and the acquisition of materials related to these works in economic, social, health, educational, cultural, and sports sectors. These have an impact on the assets of the RLA.

SERVICES DU PREMIER MINISTRE	
VISA	
000011	23 JAN 2025
PRIME MINISTER'S OFFICE	

267. Investment expenses include, notably:

- construction and equipping of markets, bus stations, and slaughterhouses;
- construction of crossing structures;
- improvement of environmental quality, access to drinking water, and management of natural resources;
- land development and reforestation operations;
- creation of council roads, as well as the rehabilitation of departmental and regional roads;
- development of public lighting and electrification of underserved areas;
- creation of unclassified council roads;
- construction and equipping of health facilities;
- construction and equipping of educational institutions;
- construction and equipping of training centres and socio-cultural centres at the council and regional level;
- development of sports and socio-educational infrastructure at the regional or local level;
- acquisition of materials to improve basic local services;
- implementation of investment programmes and projects adopted by the deliberative body.

268. Investment expenses of RLAs are executed according to the public procurement procedures outlined in the applicable regulations (Contracts, Purchase Orders, Letters of Engagement, and Tenders).

269. However, some RLA projects may be carried out directly. Direct execution refers to the process whereby a RLA decides to carry out some or all of the works using its own material resources and personnel.

270. Eligible works for direct execution include construction, reconstruction, demolition, major repairs, renovation of any building or structure, including site preparation, earthworks, installation of equipment or materials, decoration, and finishing.

271. In any case, direct execution of projects requires prior authorisation from the Minister responsible for public procurement. RLAs must submit their requests for authorisation by 15 October 2025 at the latest.

272. Transferred investment funds for RLAs are executed on a commitment = payment basis. Therefore, unused funds, within the limits of the budgetary schedule, are considered forfeited and cannot be carried over.



#### 4. Modification of a Spending Authorisation or Public Investment Projects in RLAs

273. The modification of a spending authorisation or change to an investment project funded by resources transferred to RLAs must occur within the first three (03) months of the current financial year.
274. A modification of a spending authorisation may occur for two (02) reasons: to correct an error identified in the initial spending authorisation or to change the project originally selected by the RLA.
275. Errors in spending authorisations fall into three (03) categories: material errors, errors in budget allocation, and errors in accounting code assignment:
- **material errors** refer to mistakes regarding the location of project execution, quantity to be carried out, and the accounting code within the same financial district. Correcting these errors should not change the budget allocation, the spending manager, or the financial district assignment;
  - **errors in budget allocation** typically include (i) errors about the receiving structure for the expenditure, where correction requires modifying the budget allocation tied to the spending authorisation; (ii) inconsistencies between the credit manager and the structure receiving the expenditure, where the designated credit manager is not the responsible party for the recipient structure or not hierarchically competent to manage the credits;
  - **errors in accounting code** assignment involve situations where the accounting code assigned to the spending authorisation belongs to a different financial district from that of the spending manager.
276. Any modification of spending authorisations or changes to projects funded by transferred resources must begin locally within a consultation framework, including the State representative (Governor/Prefect), the Head of the RLA executive, representatives from the Ministries of Economy, Decentralised Local Authorities, and Public Procurement, the competent Financial Controller, and the representative from the transferring administration.
277. The correction of a material error or change in project location is confirmed by a report from the consultation framework led by the relevant Governor/Prefect. A copy of this report is sent to the Minister/Authoriser of the relevant budget chapter for the spending authorisation, the Minister in charge of public investments, and the competent Financial Controller.





278. For the specific case of the allocation in the Ministry's budget for Decentralised Local Authorities, copies of the minutes must be sent to the Ministries of Finance, Public Investments, and Decentralised Local Authorities.
279. For project changes in RLAs that require the merging of multiple spending authorisations or splitting the credits of the initially issued spending authorisation, the RLA must first submit the consultation report of the previous meeting, to the Minister responsible for public investments, along with the original spending authorisations, for cancellation and re-issuance.
280. The procedure for changing projects as in **point 279**, as mentioned above, follows these steps:
- holding a consultation session led by the Governor/Prefect, followed by a report;
  - the transmission by the RLA's Executive Head to MINEPAT of a copy of the consultation report and the original spending authorisation to be cancelled;
  - the transmission by MINEPAT to MINFI of the spending authorisation for cancellation;
  - the timely delegation of relevant credits by the sectoral administration to the beneficiary RLA, within 10 working days;
  - the transmission by the transferring administration's technical services to the Regional Financial Control of the RLA's jurisdiction, with a copy to the beneficiary RLA, within 10 days.
281. Any project change during the year, funded by transferred investment resources, requires prior authorisation from the Minister responsible for public investments, except for changes related to project relocation.
282. The prior authorisation mentioned above is based on proof of the initial project's inadequacy, the maturity of the new project, the consultation report confirming the proposed project changes, and a timeline for implementing the new project.
283. For changes to projects other than those mentioned as in **point 282**, initial spending authorisations are not cancelled. Implementation of these changes is confirmed by a letter from the Minister in charge of public investments after reviewing the consultation report on the project modifications.
284. A copy of the letter from the Minister in charge of public investments must be attached to the spending file submitted to the competent Finance Controller for further execution of the expenditure process.



285. Spending authorisations issued for projects that have not been previously specified by the RLA, and where the competencies have been renewed, will be automatically cancelled. These will be re-issued following the holding of a special consultation framework led by the relevant Governor/Prefect to select the project to be funded.

286. When an item, supply, or service subject to public procurement does not appear in the published price list, the decentralised services of the Ministry responsible for pricing are systematically consulted by the heads of the RLAs' executive bodies to determine, explicitly, the prices to be applied in public procurement. Required documents include:

- the request from the Authorising Officer addressed to the decentralised services of the Ministry responsible for pricing;
- pro-forma invoices or quotes from suppliers;
- original invoices;
- any other element that justifies the proposed price.

#### IV. MONITORING, EVALUATION, CONTROL, AND REPORTING OF THE BUDGETS OF RLAs

##### A. Monitoring and evaluation

287. As part of the performance monitoring of the RLA, the Executive Body regularly holds strategic and operational management dialogues, which serve as platforms for consultations and discussions regarding the allocation of resources and the goals assigned, between the Head of the Executive and all those responsible for implementing the activities of the RLA.

288. To provide better support and strengthen their capacity, RLAs are subject to regular monitoring of their budgetary, financial, and accounting activities by the relevant State services.

289. The Divisional and Specialised Finance Controller transmit, on a trimester basis, all information related to the budget execution at the RLA level to the relevant Regional Finance Controllers, to facilitate the maintenance of comprehensive accounting records of authorisations. This information is forwarded to the Ministry in charge of finance (Directorate General of the Budget).

290. The monitoring of the physical-financial execution of Public Investment Projects funded by resources transferred to the Councils is carried out within a dedicated Council Technical Committee.

SERVICES DU PREMIER MINISTRE VISA	
000011	23 JAN 2025
PRIME MINISTER'S OFFICE	

291. This Committee, chaired by the Head of the Council Executive, is tasked with:

- Centralising the physical-financial execution data of all public investment projects carried out by the concerned council, based on information provided by Control Engineers, certified in writing, and recorded in project sheets designed for this purpose;
- Ensuring the implementation of the public investment programme of the Council;
- Reporting on performance states relative to the Council's projects.

292. The report of the Committee's work is submitted to the Departmental Technical Sub-Committee for the monitoring of the PIB, at the discretion of the Board Chair.

293. At the end of each month, the territorially competent Finance Controller verifies and authenticates the information contained in the budgetary information submission sheets and then transmits them according to the following process:

- Transmission of the sheets held by the Specialist Finance Controllers of RLAs (or the Council Treasurers acting as Finance Controllers within RLAs) to the relevant Divisional Finance Controllers, within five (5) days after the end of each month;
- Verification, authentication, validation, and synthesis of the information by the Divisional Finance Controllers, the Finance Controllers specialised in the Regions, for transmission to the relevant Regional Finance Controllers, within ten (10) days of the end of each month;
- Centralisation and consolidation, through the IT system, of the information by the Regional Finance Controllers and transmission to the Directorate General of the Budget, no later than fifteen (15) days after the end of each month.

294. The budgetary accounting of the RLA aims to track the operations of budget execution in both revenues and expenses. It allows for monitoring of liquidations, issuances, charges, collections, and arrears to be collected in terms of revenue, and, on the other hand, commitments, liquidations, authorisations, payments, and arrears to be paid in terms of expenses.

### B. Control of Execution

295. Operations related to the execution of RLAs' budgets are subject to judicial, administrative, and legislative control, as well as audits.

SERVICES DU PREMIER MINISTRE VISA	
000011	23 JAN 2025
PRIME MINISTER'S OFFICE	

## 1. Judicial Control

296. The judicial control of the accounts of RLAs is exercised by the Court of Auditors and the Regional Courts of Auditors, in accordance with applicable laws and regulations.
297. The Court of Auditors controls the financial legality and budgetary compliance of all expenditure and revenue operations of RLAs. In this capacity, it identifies irregularities and management errors committed by the Authorising Officers and Public Accountants of RLAs and, where applicable, sets the amount of the resulting financial harm.

## 2. Administrative Control

298. Administrative control includes:

- Control exercised by the State's control institutions and bodies;
- Financial and accounting control as defined by the State's Financial Regime and that of Other Public Entities;
- Internal audit carried out by the RLA's executive;
- Control of the regularity and performance of management within the RLAs and local Public Establishments, as well as private entities receiving a subsidy, guarantee, or endorsement from the RLA, conducted by specialised State services, in accordance with applicable laws and regulations.

## 3. Internal Control

299. When reviewing the RLA's draft budget or administrative account, the Deliberating Body examines the Budgets, programmes, and associated projects.
300. Audits may be conducted at the request of the State representative, the Deliberating Body, or the RLA's executive.
301. The purpose of the audit is to promptly identify any deviations from the norms or breaches of principles related to legal compliance, effectiveness, efficiency, budgetary, accounting, and material management. It also aims to propose corrective actions if necessary.
302. The Head of the RLA's executive is required to implement a budgetary and accounting internal control system, ensuring the legality and security of the use of credits, as well as the effectiveness, efficiency, and economy in managing their expenditure. This control is designed to prevent budgetary and accounting risks.



## **C. Budget Execution Reporting**

### **1. Budgetary Accounting**

- 303.**The Finance Controller is required to produce and transmit to the Minister responsible for finance (Directorate General of the Budget) a quarterly report and an annual budget execution report, no later than forty-five (45) days after the end of each quarter and fiscal year, respectively.
- 304.**At the end of the fiscal year, each Authorising Officer of the RLA must submit to the Ministers responsible for regional and local authorities, finance, and public investment, a report on the physical and financial execution of the projects included in the RLA's budget.
- 305.**The budgetary accounting of a RLA is provided during the administrative phase by the Authorising Officer and in the accounting phase by the Public Accountant of the RLA.
- 306.**The operations of the RLA's budgetary accounting are recorded in an administrative account produced annually by the RLA's Authorising Officer.
- 307.**The administrative account is signed by the RLA's Authorising Officer, who approves the amounts of payment orders and acknowledged revenue by the RLA's Public Accountant. It is accompanied by detailed revenue and expenditure statements established by the RLA's Public Accountant.
- 308.**In preparation for accountability, the RLA's Authorising Officers must take special care in classifying and preserving administrative and financial documents.
- 309.**The administrative account for the 2025 fiscal year must be adopted by the Legislative Body no later than 31 March 2026 and approved no later than 30 April 2026.
- 310.**A copy of the approved administrative account must be transmitted, at the discretion of the Head of the RLA's executive, to the ministries responsible for decentralisation and finance, as well as to the Court of Auditors, within thirty (30) days of its approval.

### **2. Accountability**

- 311.**The RLA's Public Accountant is required to provide the Authorising Officer with weekly updates on the cash position and monthly balance sheets.
- 312.**The Public Accountant must produce an annual cash flow plan in line with the Authorising Officer's engagement plan. This plan must be updated monthly.



**313.**Public Accountants assigned to RLAs are required to produce and transmit, by the 5th of each month, to the senior Accountant (TPG), the following periodic reports for exploitation and centralisation:

- General balance of accounts;
- Internal control report for the post;
- Monthly revenue and expenditure certificates;
- Monthly bank account statements;
- Monthly bank reconciliation reports (Bank, CCP, Treasury);
- Monthly budget execution report on revenue and expenditure;
- Monthly financial debt report;
- Monthly inactive value report.

**314.**The Public Accountant transmits the monthly summary reports (account balances, internal control reports, reconciliation statements, and remaining payables/receivables) to the DGTCFM for exploitation and consolidation.

**315.**The Centralising Accountants notify the Public Accountants assigned to the RLAs of the technical sheets analysing the periodic reports derived from them.

**316.**Failure to produce and transmit the aforementioned periodic reports results in the suspension of payment orders issued by defaulting accountants by the senior Accountant.

**317.**Public Accountants assigned to RLAs are required, in case of appointment or transfer during the fiscal year, to produce the management account for the period covering their activity prior to their departure from the post.

**318.**The management account is a summary document presented at the closure of the fiscal year by each Public Accountant of the RLA and transmitted to the Court of Auditors. It is accompanied by supporting documents, in compliance with current regulations and procedural requirements.

**319.**The management account produced by the RLA's Public Accountant is transmitted to the Ministry of Finance (DGB, DGTCFM) after adoption by the Legislative Body.

**320.**The management account must be systematically produced by the Public Accountant. In the event of a failure by the Public Accountant, a replacement accountant may be appointed by the Minister responsible for finance.

**321.**The Council or Regional Treasurer is required to produce a management account based on figures for the 2024 fiscal year. This account must be submitted to the



Legislative Body by 31 March 2025 and transmitted to the Court of Auditors by 31 May 2025.

322. The management account for the 2024 fiscal year must be kept within the RLA's accounting post until its transmission to the Court of Auditors.
323. The Treasurers of RLAs must transmit their annual and monthly cash flow plans, as well as the Treasury Committee report, to their relevant Accountant for centralisation and transmission to the DGTCFM (Treasury Directorate) for inclusion in the State's Treasury Plan.
324. Training sessions for staff in the financial services and Public Establishments of RLAs on the preparation of Cash Flow Plans and the establishment of a Treasury Committee should be organised by the Treasury Directorate.
325. No later than 31 December 2025, Public Accountants assigned to RLAs must deposit all withdrawal and/or transfer orders, specifically for subsidies and/or transferred credits, with the services of the senior Accountant for centralisation.
326. In order to produce consolidated financial statements, the Authorising Officers and Public Accountants of RLAs must install, network, and use the software "SIM-ba".

## V. MISCELLANEOUS AND FINAL PROVISIONS

327. Official missions abroad for the Heads and members of the Regional and Council Executives, as well as members of the Regional Offices, are subject to obtaining an exit authorisation from the national territory, issued by the Minister in charge of regional and local authorities. The costs associated with these missions are to be covered by the concerned Regional and Local Authority, at the applicable regulatory rate in force.
328. Private trips undertaken by the Heads and members of the Regional and Council Executives, as well as members of the Regional Offices, shall be at their own exclusive expense.



329. All actors and participants involved in the execution of the budgets of the Regional and Local Authorities must ensure the strict adherence to the provisions of this Circular Letter, to guarantee the smooth execution of the budgets of the Regional and Local Authorities.

Yaounde, **24 JAN 2025**

**Copies:**

- MINDDEVEL;
- MINEPAT;
- MINMAP;
- GOVERNORS;
- SDOs

The Minister of Finance,



Louis Paul MOTAZE

