

MINISTRY OF FINANCE

REPUBLIC OF CAMEROON

Peace – Work – Fatherland



REFERENCE MANUAL FOR THE IMPLEMENTATION OF THE BUDGETS
OF THE STATE, PUBLIC ESTABLISHMENTS AND OTHER SUBSIDIZED
INSTITUTIONS

ANNEX 1 OF CIRCULAR N° 00013995 /C/MINFI OF

31 DEC 2024

On the instructions relating to the Implementation of the Finance Laws, the Monitoring and Control of the Implementation of the Budgets of the State and Other Public Entities for the 2025 fiscal year.

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2025 Edition

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REFERENCE TEXTS

■ LEGISLATIVE TEXTS

- Law n°96/06 of January 18, 1996 revising the constitution of June 2, 1972, modified and supplemented by law n°2008/001 of April 14, 2008;
- Law n°74/18 of December 5, 1974 relating to the control of Vote holders, managers and managers of public credits and State Enterprises, modified and supplemented by Law n°76/04 of July 8, 1976;
- Law No. 77/26 of December 6, 1977 on the general regime of stores accounting;
- Law No. 96/06 of January 18, 1996 to revise the Constitution of June 2, 1972, amended and supplemented by Law No. 2008/001 of April 14, 1 2008;
- Law n°2002/003 of April 19, 2002 relating to the General Tax Code and its various modifications;
- Law No. 2003/005 of April 21, 2003 to determine the attributions, functioning and organisation of the Audit Bench of the Supreme Court;
- Law No. 2006/012 of December 29, 2006 to establish the general regime of partnership contracts;
- Law No.2008/009 of July 16, 2008 to set the tax, financial and accounting regime applicable to partnership contracts;
- Law No.2016/007 of July 12, 2016 on the Penal Code;
- Law No. 2017/010 of July 12, 2017 on the general status of public establishments;
- Law No.2017/011 of July 12, 2017 on the general status of public enterprises;
- Law No.2018/011 of July 11 2018 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon;
- Law No.2018/012 of July 11, 2018 on the Fiscal Regime of the State and Other Public Entities;
- Law No. 2023/0008 of 25 July 2023 establishing the general regime for public-private partnership contracts;
- Finance law of the Republic of Cameroon for the 2025 fiscal year.

■ REGULATORY TEXTS

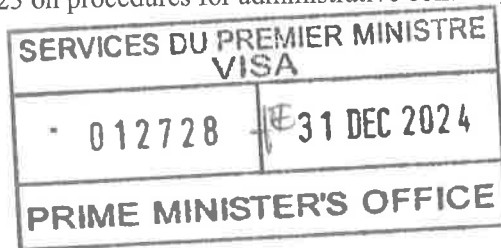
- Decree n°77/41 of February 3, 1977 to fix the attributions and organisation of finance controls;
- Decree n°78/470 of 03 November 3, 1978 relating to the clearance of accounts and the sanctioning of the responsibilities of Accountants;
- Decree No. 82-552 of November 5, 1982 to lay down the conditions for State intervention in the school fees of the children of Cameroonian personnel serving in diplomatic missions and consular posts of Cameroon abroad;
- Decree n°2000/693/PM of September 13, 2000 setting the travel regime for public officials and the procedures for covering related expenses, amended and supplemented by decree n°2018/1968/PM of March 13, 2018;
- Decree n°2003/011 / PM of January 09, 2003 on the State budget nomenclature;
- Decree n°2005/441 of November 1, 2005 fixing the conditions for the installation and coverage of means of communication in public services;
- Decree n° 2008/028 of January 17, 2008 on the organisation and functioning of the Council of Budgetary and Financial Discipline;



- Decree n° 2008/0115/PM of January 24, 2008 to specify the application modalities of law n° 2006/012 of 29 December 2006 on the general regime of partnership contracts;
- Decree No. 2011/105 of 15 April 2011 on the organization and functioning of Deposits and Consigning of Funds;
- Decree n°2012/079 of March 9, 2012 on the deconcentrating of the management of State personnel and salaries;
- Decree n°2013/006 of February 28, 2013 on the organisation of the Ministry of Finance;
- Decree n°2013/059 of May 15, 2013 to lay down the special regime for the administrative control of public finances;
- Decree n°2018/355 of June 12, 2018 fixing the common rules applicable to the contracts of Public Enterprises;
- Decree n° 2018/0001 / PM of January 5, 2018 to create a dematerialization platform within the framework of public contracts and setting its rules of use;
- Decree n° 2018/0002 / PM of January 5, 2018 to lay down the conditions and modalities for the award of public contracts by electronic means in Cameroon;
- Decree No. 2018/1968/PM of March 13, 2018 to amend and supplement certain provisions of Decree No. 2000/693/PM of September 13, 2000 to determine the travel regime for civil public officials and the terms and conditions for covering costs related; thereto;
- Decree n°2018 /366 of June 20, 2018 on the Public Contracts Code;
- Decree n°2018/4992/PM of June 21, 2018 to lay down the rules governing the maturation process of public investment projects;
- Decree n°2018 /9387/CAB/PM of November 30, 2018 to lay down the modalities of the creation, organisation and functioning of Inter-ministerial and Ministerial Committees and Working Groups;
- Decree n°2019/281 of May 3, 1 2019 to lay down the State budget calendar;
- Decree n°2019/320 of June 19, 2019, to specify the modalities of application of certain provisions of laws n°2017/010 and 2017/011 of 12 July 2017 on the general status of public establishments and public enterprises;
- Decree n°2019 /321 of June 19, 2019 to determine the categories of public companies, the remuneration, indemnities and benefits of their managers;
- Decree n° 2 0 1 9/3 1 8 7 /PM of September 9, 2019 to lay down the general framework for the presentation of the State Budget Nomenclature;
- Decree No. 2019/3199 / PM of September 11, 2019 to lay down the general framework for the presentation of the Accounts Chart of the State;
- Decree n°2019 /322 of June 19, 2019 fixing the categories of public establishments, remuneration, indemnities and benefits of their managers;
- Decree n°2020/0998/CAB/PM of March 13, 2020 to modify and supplement some of the provisions of Decree n°2018 /9387/CAB/PM of November 30, 2018 setting the modalities of creation, organisation and functioning of the Inter-ministerial and Ministerial Committees and Working Groups;
- Decree n°2020/375 of July 7, 2020 on the General Regulations of Public Accounting;
- Decree No. 2021/7341 / PM of October 13, 2021 to lay down the rules governing the creation, organization and operation of development programs and projects;
- Decree No. 2023/158 of March 6, 2023 increasing the basic monthly remuneration of civilian and military personnel at an average rate of 5.2%;
- Order No. 0561/MINSANTE/CAB of 16 February 2017 to lay down the terms and conditions for the payment of care and medical expenses for illnesses not attributable to the service of public health personnel;
- Decree No. 2021/7341 / PM of October 13, 2021 to lay down the rules governing the creation, organization and operation of development programs and projects;
- Order n°401/A/MINMAP/CAB of October 21, 2019 to determine the thresholds for recourse to private project management and the procedures for exercising public project management;



- Order n°402/A/MINMAP/CAB of October 21, 2019 to determine the nature and thresholds of contracts reserved for craftsmen, small and medium enterprises, grassroots community organisations and civil society organisations and the modalities of their application;
- Order n°00000006/MINFI/DGI of January 21, 2019 to determine the list of private companies, public companies, public establishments and regional and local authorities, authorised to deduct value added tax and income tax at source for the fiscal 2019;
- Order n°025/CAB / PM of February 5, 2019 to determine the amount of session allowances paid during the work of the Inter-ministerial and Ministerial committees and working groups;
- Order n°. 00000012 / MINFI of January 21, 2020 on the Compendium of State Accounting Standards;
- Order n°0000201/MINFI of May 4, 2020 to classify public enterprises in Cameroon;
- Order No. 00413 / A / PR / MINMAP of 08 December 2020 on the organization and functioning of the Committee responsible for examining appeals resulting from public contracts;
- Order n° 212/A/ MINMAP of September 28, 2021 to organize the functioning of internal structures for the administrative management of public contracts;
- Order No. 166/A/MINMAP of June 07, 2022 to determine the terms for the categorization of companies in the building and public works sector;
- Order n°068/PM of 28 August 2019 approving and making binding the manual of procedures for granting subventions in inputs and agricultural equipment in Cameroon;
- Circular n°003/CAB/PM of April 18, 2008 relating to the respect of rules governing the award, execution and control of public contracts;
- Circular n°000000004/CAB/MINFI of May 18, 2012 relating to instructions on the keeping of stores accounts;
- Circular n°00003672/C/MINFI/SG/DGB/DCOB of May 23, 2019 specifying the attributions of Finance controllers in the light of the provisions of Circular n°002 C/MINFI of June 19, 2018 modifying and supplementing certain provisions of Circular n°001/C/MINFI of January 2, 2018 on Instructions relating to the execution of Finance Laws, monitoring and control of the execution of the State Budget and other Public Entities for the fiscal 2018;
- Circular n°050/MINEPAT of September 24, 2019 relating to the reactivation of the internal management committees of the PPBS channel;
- Circular Letter n°004/CAB/PM of August 19, 2014 relating to the preparation of Medium-Term Expenditure Frameworks (MTEFs);
- Circular Letter No. 23/000547/LC/MINFI/SG/DGB/DPB/CSR of 16 March 2023 specifying the list of exclusive budget documents for the issuance and monitoring of non-tax revenues;
- Circular letter N°000019/LC/MINMAP of 05 June 2024 on the procedures for the constitution, deposit, retention, restitution and release of securities in public contracts;
- Instruction n°000029/I/MINFI/SG/DGTCFM/CLC/ of October 7, 2019 on the nomenclature of supporting documents for budgetary and accounting operations of Public Establishments;
- Instruction of June 2012 laying down the standards and procedures relating to the keeping of stock accounts;
- Instruction in force on listing the support documents for the State budgetary and accounting operations.
- Interdepartmental Instruction n°0001012 of 06 October 2023 on procedures for administrative controls, budgetary and accounting controls and settlement of criminal justice costs.



ACRONYMS AND ABBREVIATIONS

EA	Expenditure Authorization	DPIP	Directorate of Public Investment Programming
AMR	Recovery Notice	DGCOOP	Directorate-General for Regional Cooperation and Integration
PO	Purchase Order	DGTCFM	Directorate General of the Treasury, Financial and Monetary Cooperation
CO	Commitment Order	PEE	Public Establishments and Enterprises
BEAC	Bank of Central African States	FEICOM	Special Fund for Mutual Assistance to Councils
PIB	Public Investment Budget	HT	Tax exclusive: Excluding taxes
CAA	Autonomous Sinking Fund	MINFI	Ministry of Finance
CAC	Additional Council Taxes	MINEPAT	Ministry of Economy, Planning and Regional Development
CF	Finance Controller or Finance Control	MINFOPRA	Ministry of Public Service and Administrative Reforms
CFC	Central Finance Controller or Central Finance Control	MINMAP	Ministry of Public Contracts
CFR	Regional Finance Controller or Regional Finance Control	MINREX	Ministry of External Relations
CIME	Medium Size Business Tax Centre	UIN	Unique Identifier Number: Unique Identification Number
STCLP	Specialized Tax Centre for Liberal Professions	PV	Minutes
RLAs	Regional and Local Authorities	RAP	Amount remaining to be paid
GTC	General Tax Code	RAR	Amount remaining to be recovered
DCOB	Division of Budgetary Control, Auditing and Quality Expenditure	RFE	Fiscal Regime of the State
DDPP	Department of Personnel Expenditure and Pensions	SGDB	Budgetary Documents Management Service

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DGD	Director General of Budget or Directorate-General of Budget	TTC	All taxes included: Inclusive of taxes
DGC	Directorate General of Customs	VAT	Value Added Taxes
DGE	Large Taxpayers Department	ZFI	Industrial Frank Zone

AC	Accounting Service	CIPM	Internal Tenders Board
ACCT	Central Accounting Service of the Treasury	CNI	National Identity Card
AD	Expenditure Authorisations/Credit Card	CNDDR	National Disarmament, Demobilisation and Demolition Commission
AIS	Advance payment on Company Tax	NSIF	National Social Insurance Fund
AIR	Advance payment on Revenue Tax	CONAC	National Anti-Corruption Commission
AMP	Contracting Authority	DGA	Deputy General Director
ACF	Attestation of Fiscal conformity	DGI	Directorate General of Taxation
ARMP	Public Contracts Regulatory Agency	DGSN	General Delegation of National Security
BLD	Customs duties verification slip	DGRE	General Directorate of External Research
C2D	Debt cancellation and development Contract	DNCM	Department of Normalisation and Stores Accounting
CAMPOST	Cameroon Postal Services	DOB	Budget Orientation Debate
CONSUPE	Supreme State Audit Institution	DPC	Division of Participations and Contributions
CAN	Africa Cup of Nations	EP/PE	Public Establishment
CARPA	Support Council for the Realisation of Partnership Contracts	FCP	Counterpart Funds
CAS/ARMP	Special Appropriation Account of the Public Contracts Regulatory Board	FINEX	External Funding
CCAG	Book of General Administrative Clauses	IMF	International Monetary Fund
CCCM	Central Commissions for the Control of Public Contracts	MINPOSTEL	Ministry of Posts and Telecommunications
CEMAC	Economic and Monetary Community of Central Africa	GIC/CIG	Common Initiative Group



CES/DDPP	DDPP Unit of Studies and Summaries	HIMO	High Labour Intensity
CI/DDPP	Information Technology Unit of the DDPP	IRPP	Taxes on the revenues of physical persons

PPP	Public Private Partnerships	STS	Specialised Treasury Stations
AC	Accounting Service	CIPM	Internal Tenders Board
LC	Jobbing Order	MINSANTE	Ministry of Public Health
LPF	Tax Procedures Book	MINTP	Ministry of Public Works
MATGENIE	National Park of Civil Engineering	MO/PO	Project Owner
MINADER	Ministry of Agriculture and Rural Development	MOD/DPO	Delegated Project Owner
MINDEDEVEL	Ministry of Decentralisation and Local Development	OCB	Cameroon Banana Organisation
MINDEF	Ministry of Defence	OI/IO	International organisation
MINEE	Ministry of Water and Energy	OHADA	Organisation for the Harmonisation of Business Law in Africa
MINEPDED	Ministry of Environment, Nature Protection and Sustainable Development	NGO	Non-governmental Organisation
MINEPIA	Ministry of Livestock, Fisheries and Animal Industry	PCA	President of the Board of Directors
PROBMIS	Programme Budget Management Information System	PEF	Economic and Financial Reform Programme
PRS	Advance Deduction on Rents	PME	Small and Medium Size Enterprises
PLANUT	Three-Year Emergency Plan	PPA	Annual Performance Plan
PM	Prime Minister	TDR	Terms of Reference
CUT	Unique Treasury Account	GIMAC	Groupement Interbancaire Monétique de l'Afrique Centrale
TEC	Common External Tarif	TSPP	Special Tax on Petroleum Products

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PREFACE

The budget implementation phase constitutes the anchor point for the operationalization of the finance law. This is a crucial step that makes it possible for the actions of the State and those of other public entities to be rendered visible. As such, it deserves guidance and clarification on the rules to be respected in order to achieve public policy objectives set out by the State and mirrored in the form of the Annual Performance Plans (PPA) of the various public administrations.

To achieve this guidance and clarification objective, a Reference Manual for the implementation of the budgets of the State and other public entities have been put into place. This manual has been written for the purpose of clarity, objectivity and efficiency all in a bid to separate from the budget implementation circular, elements that did not allow budget implementation actors to easily understand the operation of the budget policy. Hence, the budget implementation Circular now specifies budgetary policy actions and measures, while the manual, which is an integral part of the circular, constitutes the actual implementation reference document.

This manual comprises three main parts:

The first part presents the general framework for the implementation of the state budget in income and expenditure, as well as clarifies the roles of the different actors implicated in the budget implementation chain, together with the legal frameworks related thereto.

The second part contains all the budget execution procedures, explicitly and completely presented in the form of fact sheets; each sheet gives a brief and concise definition of the procedure, its legal references, the actors involved, the implementation modalities, the support and constitutive elements of the income/expenditure file.

The third part of the document gives a schematic description of the budget execution process in the PROBMIS application.

In practice, besides being an appendix of the budget execution circular, it is a pedagogic tool that serves as a guide for budget execution, with the objective of making budget implementation stake holders to better understand procedures as well as contribute in to the efficient processing of financial files in both income and expenditure.

This guide is primarily intended for those involved in the budget implementation process, particularly the Vote Holders, the Finance Controllers and the Public Accountants. Our wish is to ensure that these actors should be better equipped and become more autonomous for a sound execution of the Finance Law and the budgets of public establishments for the 2025 fiscal year, all in a bid to achieve the performance that is targeted in their Annual Performance Plans (APPs).



INTRODUCTION

The adoption of the founding texts on the management of public finances, in particular the code of transparency and good governance, the fiscal regime of the State and other public entities, the budget nomenclature of the State and the general regulations of public accounting, constitute a new impetus to our public finance management system. These texts that are well aligned to international standards in the domain of public finance management, bestow a results-based budget management system, institutionalize and enshrine transparency, as well as strengthen and rationalize the systems of control in public finance management. On this last point, it must be emphasised that internal control has been introduced into the public finance management control system of Cameroon.

The main role of internal control is to ensure the mastery of all forms of risks that are inherent in the existence and functioning of any organization/institution, including public administrations. It is an integrated system put in place by the top management of an organization but, whose effective and efficient functioning requires the participation of all the departments and the staff of the organisation. It implies the putting into place of organizational charts (*organigrams*), risk cartographies and procedure manuals.

Hence, at the commencement point of the implementation of these innovations, it appeared essential at the budgetary level, to develop a reference manual for the execution of the budget of the State and other public entities.

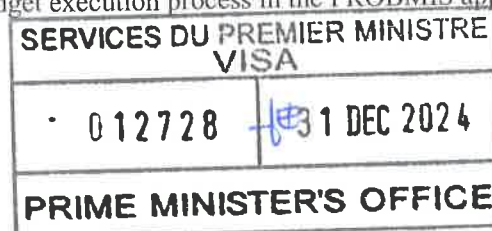
In fact, the procedures for the execution of the budgets of the State and other Public Entities conform to laid-down republican rules of legislative and regulatory nature. Hence, for budget execution in both revenue and expenditure, there exists a common law procedure known as the normal procedure, as well as other exceptional procedures for the execution of urgent expenditures, or those, which by their nature, cannot be executed through the common law procedure. Beyond these procedures, and for the purpose of reliable reporting, there exist a set of administrative and accounting operations that accompany budget execution.

In practice, the number and complexity of these procedures can give rise to a disparate application, depending on the understanding that each agent has of the texts. This could not only cause the discriminate handling of budgetary operations of the same nature, but also, it could constitute a source of delay in the processing of files thereby leading to inefficiency.

The main objective of this reference manual is to explain in accessible language: who does what? How? And to what end? It thus aims at clarifying the modalities and procedures for budget execution, as well as the roles and responsibilities of the various actors in the budget execution chain. It is a comprehensive budget execution tool, at the disposal of all actors and stakeholders of the budget execution chain. As such, for each identified procedure, this document provides a definition, its legal basis, its execution methods, support documentation, stakeholders and deadlines, where applicable. It takes into account the procedures as currently provided for by the texts in force, and is updated as the laws and regulations evolve.

It is articulated in three main parts, notably:

- **Part One**, titled “The general framework for budget execution”, shades light on the execution of the budget in income and expenditure, the actors in the execution of the budget, the definition of the budget nomenclature and the methods of managing budget credits. Emphasis is placed on those involved in budget execution
- **Part Two**, which presents and explains all budget implementation procedures in income and expenditure using practical fact sheets;
- **Part Three**, which paints a schematic description of the budget execution process in the PROBMIS application



**PART I - GENERAL FRAMEWORK FOR THE IMPLEMENTATION OF THE
BUDGET OF THE STATE PUBLIC ESTABLISHMENTS AND OTHER
SUBSIDIZED INSTITUTIONS**

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- I. General framework for the implementation of the budget**
- A. Implementation of the budget in income and expenditure**
 - B. Actors in the budget implementation process**
 - C. Definition of budgetary nomenclatures**
 - D. Modalities of management of budget appropriations**
 - E. Modalities of management of public contracts**

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I. THE GENERAL FRAMEWORK FOR THE IMPLEMENTATION OF THE BUDGETS OF THE STATE, PUBLIC ESTABLISHMENTS AND OTHER SUBSIDIZED INSTITUTIONS

The implementation of the principles of results-based management and the strengthening of the role of programs and program officers are being carried out from a perspective of an overall performance. This principle has two complementary components: the achievement of the strategic objectives set in the PPAs on one hand and quality expenditure execution on the other hand. In this context, the execution of the budgets of the State, public establishments and other subsidized institutions is done in respect of specific procedures in which a good number of actors as well as instruments are called upon to come into play.

A. IMPLEMENTATION OF THE BUDGET IN INCOME AND EXPENDITURE

All Vote Holders, Financial Controllers and Public Accountants are responsible for implementing the State budget

1. THE EXECUTION OF PUBLIC REVENUE

There are two categories of revenue: tax revenues and non-tax revenues. The modalities described in this part relate only to non-tax revenues.

In matters of revenue, it will be important to specify that their execution can be done either, through a prior issue of the revenue title or through the issue of the revenue title in regularization.

a. Income execution with recourse to prior emission of the revenue title (normal procedure)

This procedure comprises of four steps. The first three steps fall under the responsibility of the vote holder and include the issuance of the revenue title, the verification of the revenue title and the authorisation given to the public account to collect the revenue. The fourth step devolves on the public accountant and comprises of the collection of the revenue so- authorised by the vote holder.

The Vote Holder is in charge of three operations:

- *The ascertainment of the State's (or other public entities') right to benefit from a revenue:* this operation consists in the verification of the existence of a particular revenue claim to the benefit of the State. The vote holder verifies that the taxes, duties and revenues of all kinds relating thereto, are effectively provided for by law, after which he then ensures that the event giving rise to the tax has indeed occurred.



- The verification of the revenue claim: this operation consists in the determination and ascertainment of the amount to collect in figures and in words i.e. taxes, fees and various deductions that constitute the revenue.
- The order for the collection of the revenue: it is a question of establishing the revenue title on which basis the public accountant will be able to recover the debt. This title must indicate the bases of the verification of the claim.

The Finance Controller controls the regularity of the draft revenue collection title issued by the vote holder for the collection of service revenue

The Public Accountant is responsible for taking into charge and recovering the revenue on the basis of the revenue title transmitted to him by the vote holder, after the visa of the finance controller. Prior to the collection of the revenue, the accountant must verify the regularity of the latter. He keeps the vote holder informed about the evolution of the treasury situation for the purpose of ascertainment as well as communicates a copy of this information to the Finance Controller

b. Income execution in regularization of the revenue title (exceptional procedure)

In certain cases, the public accountant proceeds to collect the revenue without a prior issue of the revenue title by the vote holder. insofar as the revenue is established directly by the taxpayer (as in the case of indirect taxes or customs duties). At this level, verification and collection operations are carried out by the same administration

The intermediate revenue collection procedure (*régie de recettes*) equally comprises another exceptional revenue collection procedure in which an intermediate revenue collection agent collects revenue and then pays it to the competent public accountant based on a revenue recapitulation statement that corresponds to the nature and amount of revenue to be paid in. The intermediate revenue collection agent executes these operations under the control of the designated public accountant.

Finally, other exceptional revenue collection procedures concern non-definitive revenues, such as deductions from advances or deductions at source, which may be collected by the public accountant without prior verification by the vote holder, in accordance with the provisions of Decree no. 2020/375 of 7 July 2020 on the General Public Accounting Regulations.

2. THE EXECUTION OF PUBLIC EXPENDITURE

The execution of public expenditure begins with the commitment of the expenditure based on the needs expressed by the vote holder and ends with the payment of the said expenditure by the Public Accountant. The execution of public expenditure is done through the normal procedure. However, it can also, if necessary, be done through the exceptional procedure.

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a. The normal procedure

The normal procedure for implementing expenditure comprises four phases. The commitment, verification and payment order phases which are the responsibility of the vote holder, and the payment phase, which is the responsibility of the Public Accountant.

i. Commitment

Commitment is the act by which a vote holder creates or establishes, against the State, a public establishment or a subsidized institution, an obligation from which a charge will be incurred. It is carried out within the limits of allocated budget appropriations and remains subject to the approval of the Finance Controller, in accordance with the regulations in force.

In the programme budget system, a distinction must be made between legal and accounting commitments.

The legal commitment is materialized by the signing of the contract (administrative purchase order, jobbing order, contract, convention, mission orders, decisions, etc.), of which the commitment authorization constitutes the budgetary backing.

Draft acts that materialise the State's legal commitment must be subject to regularity control. To this end, they must be forwarded by the accredited vote holder (in mail enclosure slips) to the competent Finance Controller for prior approval (visa) whom after controlling their regularity, returns the expenditure file to the vote holder.

It is formally forbidden by all Vote Holders and Managers to sign a legal commitment act without the prior visa, authorization or requisition of the competent authority.

The accounting commitment which constitutes the financial commitment of the State, a public establishment or a subsidized institution, to the supplier or service provider, is materialized by the issue of the debt confirmation title (TCC), or any other document thereof, whose validity is subject to the satisfaction of the service rendered.

ii. Verification

The purpose of verification is to confirm the reality of the payment owed to the service provider by the public entity and to ascertain the amount of the expenditure. It can only be made in the light of the titles and documents showing proof of the rights acquired by the creditors. This step has as its basis, services rendered. This step, effectively, supposes that goods or services have been delivered in whole or in part in accordance with the terms of the contract and that the invoice has been established by the service provider and forwarded to the vote holder. To this end, the vote holder has a major financial and administrative responsibility to verify, by means of support documentation, that the invoice conforms to the service provided.

The final invoices or bills corresponding to the supplies and services shall be settled by the vote holder, who shall then authorize the expenditure.

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iii. Payment authorization (order)

The payment order/mandate is an act by which, following the delivery of goods, services or works and the verification of expenditures relating to such delivery, the vote holder instructs the public accountant to pay the resulting debt. This act may take the form of an payment order or mandate. The validation of verified expenditures and for which a payment order has been issued by the vote holder is done by the competent Finance Controller.

At this stage, the budgetary control of the expenditure carried out by the Finance Controller is materialized through the affixing of the "EXPENDITURE VALIDATED" stamp on the documents enclosed in the expenditure file. Once validated, the files are transmitted by the Finance Controller, in a mails enclosure slip, to the competent treasury post for payment.

Consequently, treasury posts (accountants) shall systematically reject any file that has not received the "VALIDATED EXPENDITURE " stamp and return it to the sender service.

iv. Payment

Payment is the act by which the State or any other public entity honors its contractual obligation vis-à-vis the service provider. No payments shall be made without prior financial approval on the commitment and authorization expenditure files. The assigned public accountant alone is responsible for the payment of orders and warrants, following control processes.

b. The exceptional procedure

The exceptional procedure differs from the normal procedure in that the first three steps of the normal procedure (commitment, verification and the payment order) are merged into one. Indeed, in the exceptional procedure, the first three phases are concomitantly executed.

This procedure is employed in the payment of expenditure of particular nature, such as mission allowances, funds disbursement decisions, subventions, imprest account etc.

c. Expenditure procedures without prior authorization (or order) for payment

This is the procedure where the expenditure chain is reduced to one phase: the payment itself. This procedure makes it possible to significantly reduce the time taken to execute expenditure, but requires a later commitment to regularize the expenditure not later 01 month at the initiative of the vote holder or at the behest of the competent public accountant. In any event, this regularisation must take place within the financial year in question at the initiative of the Vote Holder.

B. ACTORS INVOLVED IN THE IMPLEMENTATION OF THE BUDGET

The Law on the fiscal regime of the State and other public entities establishes the vote holder, the finance controller and the public accountant as the three main actors in the implementation of public budgets. However, besides these consecrated actors, there are other actors that play indispensable roles that cannot be neglected.



1. THE VOTE HOLDER

The vote holder is any person endowed with the capacity, on behalf of the State or other public entity, to pose budget implementation acts in the execution of either revenue or expenditure, and for which he is responsible.

In terms of revenue, there are two categories of vote holders: the principal vote holder and the delegated vote holder.

- **Principal Vote Holders:** the Minister of Finance, the Heads of Municipal Executives, General Managers of public establishments and other subsidized institutions.
- **Delegated Vote Holders:** the heads of ministerial departments or persons with similar ranks, for the revenue generated by their administrations, as well as the heads of tax and customs duties administrations.

In terms of expenditure, there are three categories of vote holders: the principal, the secondary and the delegated vote holders.

- **Principal vote holders:** are the heads of ministerial departments or officials of similar rank, the heads of constitutional bodies, the Directors and Directors Generals of Public Establishments and the heads of municipal executives.
- **Secondary vote holders:** are those in charge of the decentralized services of the State who receive expenditure authorizations from the Principal vote holders.
- **Delegated vote holders:** are the officials appointed by the State's principal or secondary vote holders for the execution of expenditures bearing on restrictively defined matters. This delegation takes the form of an administrative act taken by the Principal or Secondary vote holder.

2. THE FINANCE CONTROLLER

The finance controller is a state employee or official designated by the Minister of Finance and accredited to a structure to control the regularity of the execution of the budget.

In matters of revenue, he is responsible for carrying out prior controls on the regularity and compliance of the issuance of revenue collection titles for the internal revenue of the concerned entity. The finance controller affixes the budgetary visa on the revenue collection certificates issued by the Vote holder, in regularization

In matters of expenditure, he judges the regularity and conformity of the expenditure file before affixing the prior "budgetary visa" on all draft legal commitment documents with financial implications, issued by the vote holder. Leases, agreements and contracts are also subject to prior visa. The Finance Controller validates the expenditure file by affixing the "Expenditure validated" stamp on it.



The Finance Controller shall refrain from affixing "expenditure validated" on payment orders/mandates for which the draft legal acts have not received prior budgetary visa, unless otherwise provided for by the regulations in force. The Finance Controller is responsible for his approval or non-approval of expenditure files in the discharge of his duties.

In addition to the prior regularity control carried out over budgetary operations, the Finance Controller also:

- prepares quarterly and annual reports on the implementation of the budget of the structure, to which it is attached;
- Clears accounts bearing on expenditures executed through the funds disbursement procedure, before transmitting them to the public accountant;
- Gives an opinion on the sincere character and budgetary sustainability of the expenditure commitment plans of the structure to which he is attached;
- Centralises on behalf of the Ministry of Finance budgetary operations of the vote holder whose budget execution operations he is assigned to control;
- Ensures the compliance of budget execution operations to budget regulation measures.
- Clear the quarterly or half-yearly cash balance of an imprest account before authorising the further related expenditure

The position of the Finance Controller is not compatible with that of the Stores Accountant.

3. THE PUBLIC ACCOUNTANT

The Public Accountant is any public official appointed by the Minister of Finance and duly authorised to carry out, on an exclusive basis and on behalf of the State or other public entities, revenue collection and expenditure payment operations or the handling of securities, either by means of funds and valuables in his custody, or by means of internal transfers of entries, or through the intermediary of other Accountants..

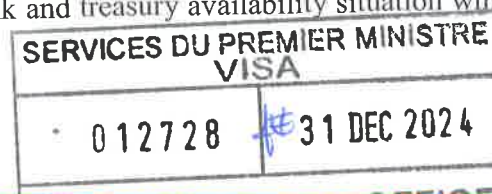
In his capacity as a cashier, he is in charge of the collection of all financial resources, upon presentation of supporting documents. He is in charge of monitoring and revitalizing the revenue services of his structure.

As a paymaster, he is in charge of checking the regularity of the expenditure documents and the payment of such expenditures. He shall refrain from paying any expenditure whose file does not bear the prior visa, authorisation or requisition of the competent authority.

In accordance with the cardinal principle of separation of the functions of the vote holder and the accountant, the vote holders of PEs, RLAs, of public services and public bodies, including those of State Universities, must abstain from signing cheques or other accounting documents giving rise to direct withdrawal of funds or payment of expenses.

The Accounting officer of a Public Establishment is solely responsible for the payment of expenditures authorized by the vote holder. He co-signs the cheques with one of his collaborators formally appointed at the start of the fiscal year. The act of designation of this collaborator is sent to the Minister of Finance and to the concerned vote holder.

The public accountant, at the end of the day, establishes the cash and bank and treasury availability situation which he presents to the vote holder for better monitoring of the structure's cash flow.



To this end, the vote holder of the budget of each structure shall take all the necessary measures to carry out the reconciliation statements necessary for adequate readability of the accounts.

The Public Accountant may have agents under his authority who carry out specific categories of revenue collection (revenue collecting agents) and expenditure transactions (imprest account managers). Public Accountants shall check the expenditure files sent to them by the Financial Controller before incorporating them into their accounts. At the end of the financial year, Public Accountant systematically checks and closes all the imprest accounts within their competence.

4. OTHER STAKEHOLDERS

a. The Ministry of Economy, Planning and Regional Development (MINEPAT)

According to Decree No. 2008/220 of 4 July 2008 on the Organisation of the Ministry of Economy, Planning and Regional Development, MINEPAT is responsible for the formulation and implementation of the nation's economic policy and regional development.

With regard to the implementation of the PIB, MINEPAT is mainly in charge of:

- Contributing to the launch of the implementation of the State Budget, PIB component;
- Ensuring the quality of the expenditure to be incurred, in accordance with the project logbook. Consequently, any modification of the project logbook (material errors on expenditure authorizations, transfers of investment appropriations, change in the nature of the expenditure, creation of new tasks, etc.) must be approved by MINEPAT;
- Ensuring the monitoring and control of the implementation of the PIB, from all sources of funding.

Within the framework of the monitoring of the PIB's performance, MINEPAT regularly produces monthly, quarterly, half-yearly and annual reports on the performance of BIP. This permanent monitoring is operationalized at the central and at the deconcentrated levels through the regular holding of:

- Committees for participatory monitoring of the physical and financial implementation of public investment at the communal, divisional, regional and national levels;
- Quarterly reviews organized in collaboration with MINMAP and MINFI;
- Monthly consultation frameworks for the proper implementation of the BIP at ministerial level;
- Monthly consultation frameworks placed around the Governors and SDOs for the proper implementation of the BIP

Concerning the implementation of jointly financed projects, a Working Group for the reconciliation of data on disbursements of External Financing (FINEX) and mobilisation of Funds has been set up at MINEPAT and includes the specialized services of MINEPAT, MINFI and CAA. It has as mission:

- the evaluation of the level of calls for funds made, of the authorities and effective disbursements on external financing;



- the projection of disbursements on external financing in relation to the disbursement ceiling defined in the finance law;
- the review of the payment situation and proceedings on the Counterpart Funds;
- the timely provision of financial execution data for public investment projects retained in the finance law and covered by joint financing, in order to allow budget coverage at the level of the MINFI;
- the production of monthly data, in order to nourish reports on the public command and the physical and financial execution of jointly funded projects, the monthly reports on the execution of the PIB, the reports of the National PIB Monitoring Committee, the PIB annexes to the settlement law and the quarterly reports on the execution of the overall State budget;
- the suggestion of action measures with a view of eliminating and/or reduce obstacles to the proper physical and financial execution of public investment projects under joint financing.

b. Ministry of Public Contracts (MINMAP)

In accordance with the provisions of Decrees No. 2012/075 of March 08, 2012 on the organization of MINMAP and No. 2018/366 of June 20, 2018 on the Public Contracts Code, MINMAP plays an important role in contracting and contract execution procedures. As such, it:

- assists Project Owners in contract programming and updating contract programming journals;
- organizes contract award programming days at the start of each fiscal year, in liaison with the concerned ministries and administrations;
- prepares and distributes the contract programming journal before the start of the budget year, in order to facilitate the beginning of the contract award process as soon as the BIP is made enforceable;
- controls (externally) the execution of public contracts. To this end it carries out :
 - ✓ verifications, through spontaneous (surprised) controls, on the effectiveness and quality of the services provided and received;
 - ✓ verifications, after the signing of the contract, on the coherence between the tender files, the award decision and the offer of the selected contractor;
 - ✓ *a posteriori* verifications, based on the bills received, the coherence between the services billed and the payments made for services performed
 - ✓ as well as receives the tentative bill and visas the final bill for works contracts or the last invoice for other types of services.

c. The Public Contracts Authority

The Minister in charge of public contracts is the public contracts authority. The public contracts authority organizes and oversees the proper functioning of the public procurement system. As such, it:



- Creates tenders boards and Central commissions for the control of public contracts;
- signs the texts for the implementation of the public contracts code;
- pronounces sanctions on perpetrators of bad practices and disputes resulting from public procurement, as well as disagreements between public officials;
- has the powers to authorize exceptional procedures.

The Authority in charge of public contracts can, when and where necessary, take action on its own to sanction a procedure.

d. Public Contracts Regulation Agency (PCRA)

According to the provisions of article 48 of the Decree on the Public Contracts Code, the PCRA is in charge of ensuring the regulation of the public contracts system. As such, its mission is to:

- to give opinions to the Public Contracts Authority on the formulation and improvement of policies in this area;
- to ensure the application of the principles of good governance, in particular through the implementation of preventive means allowing to the fight against bad practices in public contracts;
- to ensure the correct application of the rules by all stakeholders through opinions and recommendations;
- to propose reforms in the field of public contracts to the authority responsible for public contracts;
- to define training policies and strategies in public contracts and develop a professional and institutional framework in this area.
- to accredit experts in the field of public procurement;
- investigate disputes arising from public procurement procedures and formulate technical opinions to the committee responsible for reviewing tenderers' appeals;
- to propose procedural sanctions to the public contracts authority.

e. The Autonomous Sinking Fund (ASF)

The ASF was created by Presidential Decree No. 85/1176 of August 28, 1985. Its main mission is to:

- manage funds from public loans taken by the State and other public bodies;
- Provide the government with the elements necessary for the development of the country's debt policy;
- Research and study the external and internal financing of the State, in conjunction with the concerned ministerial departments;
- Participate in the money and financial market.



In addition, within the framework of the Economic and Financial Programme concluded with the IMF on June 26, 2017, the ASF:

- Raises funds on the basis of data validated by the FINEX Data Reconciliation Working Group set up at MINEPAT, of which it is a member, ensuring that the ceiling for fundraising is compatible with the ceiling of disbursements defined in the finance law;
- Produces data on disbursements on funds obtained through external financing.

f. Deposits and Consignment Funds

Decree No. 2011/105 of 15 April 2011, setting out the organization and functioning of **Deposits and Consignment Funds**. Its mission is to receive, safeguard and manage public or private sums and assets, in accordance with the laws and regulations in force. As such, it receives consignments in four (04) categories, namely:

- administrative consignments;
- judicial consignments;
- Conventional consignments;
- any deposit ordered by law and regulations



g. Tenders Boards (TBs)

The Tender Boards are technical support bodies created and placed at the level Project Owners, Delegated Project Owners, Regional Governors and Senior Divisional Officers, for the award of public contracts, whose amounts are equal to or greater than five (05) million CFA francs.

They are created by the Public Contracts Authority.

The role of these boards is to:

- Examine and give a technical advice on the draft bidding documents and quotation requests prepared by the Project Owners and Delegated Project Owners;
- Examine and adopt, if necessary, the rating grids before the opening of the bids;
- Open the bids;
- Constitute the bid analysis sub-committees;
- Prepare, if necessary, the files to be submitted to the opinion of the Central Contracts Control Boards;
- Formulate proposals for the award of contracts to the Project Owners or Delegated Project Owners;
- Examine and give a technical advice on draft amendment and on draft contract awarded under the mutual agreement procedure.

The provisions of the decree establishing the Public Contracts Code distinguish four (04) types of tenders boards, in accordance with the table below.

Tenders Board	Description	Observations
Internal Tenders Boards	Placed under project owners	<ul style="list-style-type: none"> - Examination of the tender documents and transmission to the Client for publication; - Counting of tenders, review of analysis reports, proposal for award to the Project Owner; - Examination of the drafts of contracts awarded through the procedure by mutual agreement.
Regional Internal Tenders Boards	Placed at the Regional Governor Offices for contracts that bear on regional budget appropriations	
Divisional Internal Tenders Boards	Placed at the offices of Senior Divisional Offices for contracts that bear on divisional budget appropriations and for the contracts of the Regional and Local Authorities (RLAs) not having a Tenders Board.	
Special Tenders Boards	Placed under certain Heads of Project Units and certain Heads of Cameroonian diplomatic missions abroad	

h. The Central Commission for the Control of Public Contracts (CCCPC)

Central Commissions for the Control of Public Contracts are technical bodies placed under the Minister in charge of public contracts to ensure *a priori* control of public contracts procedures falling within their competences initiated by the Project Owners or the Delegated Project Owners. However, they can be created by the Public Contracts Authority at the Regional Governors' Offices (article 24 of the decree on the public contracts code).

Issues are brought forward (or referred) to the CCCPCs by the Project Owners or the Delegated Project Owners depending on the nature of services and thresholds.

CCCPCs give an opinion on:

- The tender documents prepared by the Project Owner or the Delegated Project Owner examined by the Tenders Boards;
- The contract award procedure;
- Proposals for award of the Tenders Boards validated by the Project Owner or the Delegated Project Owner;
- Draft contracts awarded following the mutual agreement procedure at their thresholds of competence and possible draft amendments.



There are five types of Central Commissions for the Control of Public Contracts as presented in the table below.

Central Contracts Control Boards	Area of intervention	Threshold of competence
the Central Commissions for the Control of Public Contracts on Road Works	<ul style="list-style-type: none"> - new road works, rehabilitation and maintenance; - road works and various networks as well as the related studies and project management; 	consultations for which the cumulative amount of the lots is greater than or equal to five (5) billion CFA francs, as well as for

Central Contracts Control Boards	Area of intervention	Threshold of competence
	<ul style="list-style-type: none"> - construction works for classic engineering structures as well as the related studies and project management; - supply of furniture and ancillary installations directly or indirectly related to the said work; 	contracts awarded under the mutual agreement procedure of the same threshold
the Central Commissions for the Control of Public Contracts on other infrastructures	<ul style="list-style-type: none"> - construction of special engineering structures (airports, ports, viaducts, railway infrastructures, dikes, dams, transport and storage networks as well as the related studies and project management); - hydraulic, electrification and telecommunications construction, as well as the related studies and project management; - supply of furniture and ancillary installations directly or indirectly related to the said work. 	consultations for which the cumulative amount of the lots is greater than or equal to one (1) billion CFA francs, as well as for contracts awarded under the over-the-counter procedure of the same threshold
the Central Commissions for the Control of Public Contracts on Buildings and Public Facilities	<ul style="list-style-type: none"> - construction or rehabilitation work on buildings as well as the related studies and project management; - work on the development of public squares, green spaces, sports and leisure grounds, as well as the related studies and project management; - maintenance work ; - supply of furniture and ancillary installations directly or indirectly related to the said work. 	consultations for which the cumulative amount of the lots is greater than or equal to five hundred (500) million CFA francs as well as for contracts awarded under the over-the-counter procedure of the same threshold
the Central Commissions for the Control of Public Contracts on General Supplies	<ul style="list-style-type: none"> - provision of office equipment; - provision of books, school, pedagogical and didactic material; - supply of consumables, sanitary equipment and biomedical material; - agricultural inputs and raw materials; - supply of electronic and electrical equipment; - supply and maintenance of vehicles and machinery; - other supplies not falling within the competence of another Contracts Commission. 	consultations for which the cumulative amount of the lots is greater than or equal to two hundred and fifty (250) million CFA francs as well as for contracts awarded under the over-the-counter procedure of the same threshold
the Central Commission for the Control of Contracts for general and intellectual Services	<ul style="list-style-type: none"> - studies, audits, consultations, surveys and polls; - consulting, institutional reforms, management, engineering services, control, training, financial and insurance services; - studies and project management other than those falling within the competence of the other commissions; - definition of the choices of computer hardware and software and software development; - all other services of an intellectual nature. 	consultations for which the cumulative amount of the lots is equal to or greater than one hundred (100) million CFA francs, as well as for contracts awarded under the over-the-counter procedure of the same threshold.

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i. Reception, Monitoring and Technical Reception Commissions

The services performed within the framework of public contracts are systematically subject to reception by a committee, the composition of which is indicated in the Special Administrative Clauses of the contract and according to the methods defined by the General Administrative Clauses of works, supplies, intellectual services and performances.

In this respect, the reception commissions remain competent over partial, tentative and/or final reception of works and supply contracts. The Monitoring and Technical Reception commissions are competent over studies and audits contracts. The reception is carried out by the reception commission for the works contracts or the technical reception and monitoring committee. This committee checks, if necessary, before pronouncing on the reception of the works or the technical reception of the studies, only if:

- the service orders, notified to the co-contractor during the execution have all been regularized by means of an amendment;
- Certificates of conformity, as well as the existing pre-reception report.

Reception or follow-up operations and technical reception must give rise to the signing, at the outset, of a reception report stating whether it is pronounced or not and, if applicable, the reservations to be raised, subject to time limits, before pronouncing the said reception.

To be valid, the reception report must be signed by at least two-thirds (2/3) of the members, including the chairperson.

The ceilings of allowances paid to the president, members and rapporteurs of these committees are defined by Order No. 403/ A/MINMAP/CAB of October 21, 2019. These allowances shall be charged to the budgets of Project Owners and Delegated Project Owners.

j. Internal structures for the administrative management of public contracts (ISAMPC)

Internal structures for the management of public contracts must be created at the level of POs (project owners) and DPOs (delegated project owners) and charged with the duty of assisting these structures in the accomplishment of their missions, especially at the stage of:

- the maturation of projects;
- the elaboration of procurement plans and their follow-up;
- the elaboration of draft consultation files in relation with the technical services of the concerned POs or DPOs;
- the reception of tenders;
- the finalization of draft contracts and amendments before subscription;
- the preparation of project presentation notes;
- the archiving of documents;



- the transmission of documents generated during the award and execution of public contracts to other actors involved (MINMAP, MINEPAT, ARMP);
- the drafting of quarterly, half-yearly and annual reports on the award and execution of public contracts.

Thus, the ISAMPCs play the role of interface with the other services of the project owner or the delegated project owner, tenders boards, the Central Contracts Control Commissions, and other competent administrations and bodies in the domain of public procurement.

Until the effective implementation of ISAMPCs by the Project Owners and Delegated Project Owners in their organization charts, in accordance with the provisions of Order No. 212/A/MINMAP of September 28, 2021 organizing the operation of Internal structures for the administrative management of public contracts (ISAMPC), the internal services currently in charge of administrative issues related to public contracts take the place of ISAMPCs.

k. Public Contract Appeals Review Committee (PARC)

The Appeals Examination Committee is a body established within the body responsible for the regulation of public contracts, called upon to examine appeals from bidders who consider themselves aggrieved, and to propose, if necessary, to the Authority in charge of the markets. public, appropriate measures (Articles 5.j and 49 of the Public Contracts Code).

The Appeals Examination Committee is notably responsible for:

- receipt and examination of appeals lodged by any candidate or tenderer who considers himself aggrieved in the procurement procedure;
- examining the appeals of any contracting party of the Administration who considers himself aggrieved in the performance of his contract;
- the formulation to the Authority in charge of public contracts of proposals for measures possibly aimed at sanctioning the procedures or actors involved, in accordance with the provisions of Articles 188 to 196 of the Public Contracts Code.

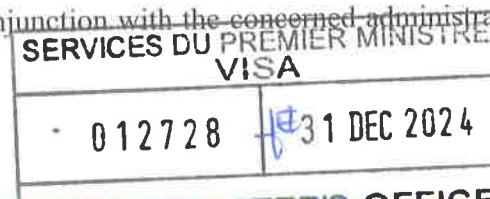
l. Project Owners and Delegated Project Owners (POs/DPOs)

The Project Owner is a head of a ministerial department or equivalent, chief executive of a regional or local authority, general manager/director of a public establishment, representing the administration receiving the services provided for in the contract.

The Delegated Project Owner is a person exercising part of the latter's responsibilities as the Project Owner's agent. In addition to the Regional or Divisional Delegates of the public administrations, and of the public establishments receiving the services, the Delegated Project Owners are the Heads of Cameroon's diplomatic missions abroad, the heads of the Contract purchase Centres for group orders and centralized purchases, as well as the Heads of Unit for projects benefiting from external funding.

The Project Owner is in charge of the conduct of contracting procedures for projects under his administration. As such, he is responsible, among other things, for:

- carrying out of preliminary studies, and ensuring, in conjunction with the concerned administrations, that the projects to be entered in the budget are completed;



- the preparation of the draft plan for the award and execution of contracts;
- the availability of funding;
- the preparation of consultation files;
- the launch of the consultations;
- the award of contracts;
- Signing and notification of contracts;
- the termination of public contracts;
- the transmission of periodic reports on the award and performance of contracts to the Ministry of Public Contracts and the body in charge of regulating public contracts.

m. Contracting Authority

The Contracting Authority is a natural person empowered to lead the contracting process and sign the related contracts. They are project owners, Regional Governors and Senior Divisional Officers, heads of Cameroon's diplomatic missions abroad, empowered to award and sign contracts financed on appropriations transferred by a project owner, and where necessary, of the manager of a project benefiting from external financing.

n. Contract service managers.

The contract service manager is an individual accredited by the project owner or the delegated project owner to provide general administrative, financial and technical assistance during the definition, preparation, execution and reception stages of the services of the contract.

The contract manager under the responsibility of the project owner or the delegated project owner, is in charge of the general management of the performance of the services. The contract manager decides on all the technical and financial provisions and represents the project owner or the delegated project owner before the competent dispute resolution bodies.

The Regional and Divisional Delegates of the Public administrations act as managers of contracts for which they are the Delegate Project Owners

o. Contract engineers

The contract engineer is a natural or legal person under public law accredited by the project owner or the delegated project owner, to monitor and control the technical and financial performance of the contract. In this capacity, the contract engineer :

- Approves the execution project and the various modifications proposed by the co-contractor, or by the project manager as the case may be;
- Visa the instalment for services rendered;

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- Checks and signs attachments with the co-contractor;
- Ensures that the various guarantees are implemented, both during the execution phase and throughout the life of the project.

The State's technical services are designated as contract engineers depending on the nature of the services.

Market engineer	Type of service
Ministry of Housing and Urban Development	<ul style="list-style-type: none"> - urban works involving the construction, repair, restoration and rehabilitation of roads and other networks; - architectural studies of public buildings and administrative properties ; - construction of urban infrastructure.
Ministry of Public Works	<ul style="list-style-type: none"> - New constructions ; - construction work on public buildings and property owned by the local authority ; - road works and structures ; - acquisition of civil engineering machinery (MATGENIE); - technical studies relating to the above operations; - airport and railway works.
Ministry of Posts and Telecommunications	<ul style="list-style-type: none"> - telecommunications work ; - studies relating to telecommunications work.
Ministry of Property, Lands and survey	<ul style="list-style-type: none"> - land valuations - survey work on maintaining, repairing and refurbishing public buildings and administrative properties - acquisition of rolling stock - studies relating to these operations
Ministry of Water Resources and Energy	<ul style="list-style-type: none"> - electrification, sanitation, water supply, acquisition of generators - studies relating to these operations - construction of electricity generation facilities.

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Market engineer	Type of service
Ministry of Agriculture and Rural Development	<ul style="list-style-type: none"> - phytosanitary products - rural micro-infrastructures - rural engineering works
Ministry of Livestock, Fisheries and Animal Industries	<ul style="list-style-type: none"> - veterinary products
Ministry of Public Health	<ul style="list-style-type: none"> - supply of medicines, reagents and consumables - acquisition of special medical equipment - equipping health facilities
Ministry of Forests and Wildlife Ministry for the Environment, Nature Conservation and Sustainable Development	<ul style="list-style-type: none"> - specific projects related to reforestation or falling within their respective areas of activity
National Centre for the Study and Experimentation of Agricultural Machinery (CENEEMA)	<ul style="list-style-type: none"> - acquisition of used agricultural machinery and equipment

p. Chiefs of Service for public contracts

The chief of service for public contracts physical person accredited by the Project Owner or the Delegated Project Owner for general administrative, financial and technical assistance at the stages of defining, drawing up, performing and accepting the services covered by the contract.

It is responsible for the management and permanent control of the performance of the services.

As such, it is responsible for:

- Checking the quality of the work carried out and, if necessary, pre-accepting parts of the work;
- verifying the quantities to be taken into account and approving the instalments.



The project manager may be public or private, in accordance with the provisions of Order No. 401/A/MINMAP/CAB of 21 October 2019 setting the thresholds for recourse to private project management and the terms and conditions for public project management.

q. Contract Engineer

The administration's co-contractor is any natural or legal person who is a party to the contract and is responsible for performing the services provided for in the contract. He performs the duties in accordance with the provisions of the terms of the contract (contract, jobbing Order, purchase order).

r. Standing committee responsible for checking accounts and reviewing and updating

The committee is responsible for verifying the revised instalments and updating prices of public contracts in accordance with decision no.° 17/781/ARMP/DG of 27 April 2012

s. The Stores-Accountants

Stores-accountants are public agents in charge of the follow-up of the acquisition, handling and disposal of movable and immovable property acquired by the State, regional and local authorities and public establishments.

In accordance with the provisions of Circular No. 0000004/CAB/MINFI of 18 May 2012 on instructions relating to the keeping of stores accounting, the stores-accountant prepares, under the responsibility of the vote holder, a stores management account.

To this effect, the vote holder should put at the disposal of the stores accountant the regulatory books and documents of the stores accounting at the disposal of the stores accountant, regulatory books and documents used in stores accounting.

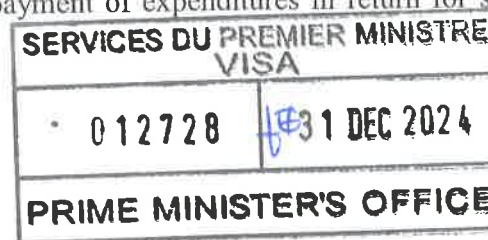
t. Imprest account managers and *ad hoc* cashiers

The *imprest* manager is a public official designated, by a decision of the Minister of Finance or the vote holder of the public entity, as the case may be, at the time of the creation or reopening of an *imprest* account. when creating or reopening an *imprest* account. He is responsible, on behalf of the public accountant, for the operations relating to funds placed at his disposal on the authorization of the vote holder, in return for sufficient and regular supporting documents which are necessary for him to keep his accounts.

To this end, he produces after each operation or, where applicable, at the end of the operation, a statement of account with the corresponding justification documents.

The *ad hoc* cashier is a public official appointed in connection with the execution of expenditure through the funds disbursement procedure. He is in charge, on behalf of the public accountant, on the basis of an expenditure memo, of the payment of expenditures in return for sufficient and regular supporting documentation, and the production of a statement of accounts.

The conditions for being designated as an *ad hoc* cashier are as follows:



- be an active civil servant of at least category B or contractual worker of category 8 for central services, regional services of public establishments;
- be an active civil servant of at least category C or contractual worker of category 6 for other deconcentrated services of the State and public establishments;
- be in service in the structure benefiting from the funds disbursement operation;
- have never been accused or sanctioned for public financial misappropriation;
- have transmitted, if applicable, the statement of accounts for the previous year, for clearance.;

u. Intermediate revenue collector

This is a public agent formally designated by decision of the Minister in charge of Finance, or the principal vote holder of the public institution, to proceed with the collection of certain category of revenue on behalf of the assigned public accountant. In the case of Ministerial Departments, the Vote Holder shall submit to the Minister of Finance, at the beginning of the financial year, proposals for the appointment of the said imprest account administrators

He shall pay in the revenue so collected, to the designated public accountant every ten (10) days at the latest, or when the ceiling set for cash is reached.

C. BUDGETARY NOMENCLATURES

The state budgetary nomenclature is governed by Decree No. 2019/318 / PM of September 9, 2019 setting the general framework for the state budget nomenclature (codification).

1. AT THE LEVEL OF MINISTRIES AND CONSTITUTIONAL INSTITUTIONS

There are twenty-four (24) positions of expenditure in the complete codification of the budgetary imputation for Ministries and Constitutional Institutions.

As far as revenue is concerned, the budgetary imputation consists of six (6) numerical characters corresponding to the economic nature of the budgetary operations in collection.

The program code is placed after the budgetary head which represent the Ministry or a constitutional institution. The program is codified in three digits. The number ranges are assigned to the different budgetary heads by the nomenclature administrator. The program code is given by choosing from the range allocated to the budgetary head, a three-digit number that has not yet been allocated to another program.

Actions are codified in one (1) position, in ascending order from 1 to 9.

However, within the framework of allocated revenues, transactions can be identified by twenty four (24) positions.



As a transitional measure, due to the technical and operational constraints linked to the full implementation of the 2019 nomenclature, the administrative and functional classifications of the 2003 decree remain applicable. Thus, the architecture of the budget allocation for fiscal year 2025 will include the aforementioned administrative and functional codifications,

To this end, the codes contained in contracts in progress will not be subject to amendment by way of an addendum or additional clauses (*avenant*).

a. In matters of investment expenditures

Budget year	02 positions (example 59 for the year 2025)
Head	02 positions (example 36, for MINTP)
Programme	03 positions (example 125: road construction and other infrastructure)
Action	02 positions (example 03: asphaltting of the non-structuring network and the local network)
Article	06 positions (example 451210 : Divisional Public Works Delegation of Abong-Mbang)
Paragraph	Instead of 04 digits (example 2110: eviction compensation for construction), read 06 digits (example 522118: eviction compensation for construction)
Physical unit (for capital expenditures)	02 positions: completes and specifies the economic nature of the expenditure by indicating the physical output expected from the completion of a task (example 08: one km of asphalt road for secondary city)
Section	03 positions (example 813: infrastructure development)

Budget year	Head	Programme	Action	Article	Paragraph	Section
5 9	3 6	1 2 5	0 3	4 5 1 2 1 0	5 2 2 1 1 8	8 1 3

Physical unit	
0	8



b. In matters of recurrent expenditures

Budget year	02 positions (example 59, for the year 2025)
Budgetary head	02 positions (example 20, for MINFI)
Programme	03 positions (example 034: modernisation of budgetary management)
Action	02 positions (example 04: budgetary control)
Article	06 positions (example 330014: Budget Control, Audit and Expenditure Quality Division)
Paragraph	Instead of 04 digits (example 6101: purchase of office stationary and office maintenance), read 06 digits (example 360140: purchase of office stationary and office maintenance)

Budget year	Head	Programme	Action	Article	Paragraph
5 9	2 0	0 3 4	0 4	3 3 0 0 1 4	3 6 0 1 4 0

2. AT THE LEVEL OF PUBLIC ESTABLISHMENTS

The budgetary nomenclature of Public Establishments is governed by Decree No. 2024/03493/PM of August 26, 2024. However, Decree No. 2019/3187/PM of 09 September 2019 on the State's budget nomenclature applies with reservation to their specific characteristics (Article 1).

In the meantime, the coding has been adapted as follows:

- Budget year	- 04 positions (example: 2025)
- Sub-programme	- 02 positions (example 02: improving the general governance of the University of Yaounde I)
- Article	- 06 positions (example 220025: representation of the institution at home and abroad)
- Paragraph	- 06 positions (example 612020: Cameroon mission allowance)



Budget year	Sub-programme	Article	Paragraph
2 0 2 5	0 2	2 2 0 0 2 5	6 1 2 0 2 0

D. MODALITIES FOR THE MANAGEMENT OF BUDGET APPROPRIATIONS

1. CATEGORIES OF BUDGET APPROPRIATIONS AND THEIR METHODS OF EXECUTION

The Fiscal Regime of the State and other public entities organizes budget appropriations into two categories

a. Commitment Authorizations (CAs) and Payment Appropriations (Pas)

Commitment authorizations are the upper limit of expenditure that may be committed during a fiscal year and paid, where appropriate, over a period of several years.

Payment appropriations constitute the upper limit of expenditures that may be paid during the fiscal year in coverage of committed expenditures arising from commitment authorizations.

The amounts of budget appropriations opened in CA and PA differ only for some capital expenditures.

b. Limited and evaluative budget appropriations

According to the law on the fiscal regime of the State and other public entities, all credits in CA (commitment authorization) and PC (payment credits) are limited, i.e. any overrun is prohibited. Conversely, concerning evaluative budget appropriations, the concerned expenditure is charged, if necessary, in excess of the appropriations that have been opened; Parliament is informed of such overruns, which become a subject of opening proposals in the next Finance Bill.

The law restricts the evaluative credit character to only State debt charges. Hence, judicial charges henceforth have a limitative nature.

2. BUDGET APPROPRIATIONS OF THE INITIAL FINANCE LAW

Pursuant to Article 62 of the law on the fiscal regime of the State and other public entities, credits are made available to the High Authorities responsible for constitutional institutions and sectoral Ministers by order of the Minister in charge of finance, from the promulgation of the finance law for the year. These credits are specialized by program or by appropriation in accordance with article 32 of the fiscal regime of the State and other public entities.



E. PUBLIC CONTRACT MANAGEMENT PROCEDURES



The following points should be taken into consideration in order to optimise the contracting process:

- the existence of project maturity criteria that take into account, among other things, environmental standards, prior launch for invitations to tender, mutual agreement and the recourse of special contracts, as the case may be;
- programming the award and execution of contracts for the financial year at the competent conferences;
- respect of contract award deadlines ;
- pre-qualification of a minimum number of three (03) candidates as a condition for invitation to tender, otherwise the project owner or delegated project owner shall resort to an open invitation to tender;
- existence of an attestation certifying that the tenderer is not subject to any prohibition or disqualification provided for by the legislation in force;
- capping the threshold for amendments at 30% of the amount of the basic contract including VAT ;
- transmission by the project owner to MINMAP and ARMP of documentations generated by the award and execution of the contracts;
- convening of the members of the Technical reception or reception Commission and the MINMAP observer within a deadline of 07 days before the date previewed for reception or technical reception.

Vote holders and delegated vote holders shall abstain from:

- signing and committing jobbing order and contracts not covered by the prior approval of the competent Financial Controller;
- signing a contract or a jobbing order for which they have been notified of the suspension of the competent contracting procedure by the Public contract Authority or by the Public Procurement Regulatory Agency;
- splitting contracts to circumvent regulations or contract award thresholds;
- receive services or supplies without prior commitment;
- dealing with third parties or enterprises that have suspended payments, situation of court liquidation, or excluded from public contracts;
- ordering the additional payment of services in the absence of the corresponding rider;
- taking into account the mission or travel expenses of public officials assigned to supervise the work, by the enterprise ;
- committing the remaining investment credits resulting from the lowest bidder. These balances constitute budget savings.
- modifying the scope of the services provided under the contract without an addendum. However, where the financial impact is less than 10% of the amount of the basic contract, the change may be made by a service order, which must be regularised by an addendum before provisional reception of the services.

For the purposes of external control of public contracts and in accordance with the provisions of article 47 of the Public Contracts Code, project owners shall systematically send to MINMAP copies of the following documents :

- the tender documents made available to tenderers;
- the offer made by the administration's co-contractor ;
- the award decision ;
- contracts and addendum signed and notified;
- the program of carrying out the services;
- service orders, including those prescribing the start of services ;
- provisional and final instalment ;
- Invitations to the reception and technical reception committees;
- reception and technical reception reports ;
- completion reports on the technical and financial implementation of projects;
- reports from both private and public control missions



Part II – PRACTICAL SHEETS FOR BUDGET IMPLEMENTATION

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II. Practical sheets for budget implementation

- A. Operations prior to budget implementation
- B. Procedures for budget implementation in revenue
- C. Procedures for budget implementation in expenditure



II. PRACTICAL SHEETS FOR BUDGET IMPLEMENTATION

A. OPERATIONS PRIOR TO THE IMPLEMENTATION OF THE BUDGET

Pre-budget implementation operations are operations carried out at the beginning of the fiscal year or before the execution of certain types of expenditures. They include the following:

1. The Accreditation of vote holders
2. The creation of budgetary public service registration numbers
3. The provision of the necessary documentation for the implementation of the budget
4. The provision of systematically delegated budget appropriations
5. The provision of circumstantially delegated budget appropriations
6. The correction of material errors on expenditure authorizations (credit cards) for projects managed at regional and divisional levels



Definition and legal references:

Definition Accreditation is the authorization granted to a Vote holder to carry out expenditure, either on all the budget lines of a structure or on exhaustively defined domains. It may be ex officio in the case of Principal Vote holder, or be the subject of an act of the competent authority, in the case of Secondary Vote holder or Delegated Vote holders;

It is an obligation imposed on an agent involved in the financial operations of public bodies to notify other agents designated by the laws and regulations, either of his appointment Decision or minutes of elections, or of his specimen signature.

Legal references:

- The fiscal regime of the State and other public entities (Art.66 al.4);
- Decree No. 2020/375 of July 07, 2020 on the general regulation of public accounting (Art.9);
- Circular No. 004 / CAB / PM of November 12, 2015 relating to the termination of service of public officials admitted to retirement;
- Any other text in force on the subject.

Actors and implementation modalities*i. Accreditation of principal vote holders*

The accreditation of the Principal Vote holder shall be evidenced by the deposit of his specimen signature and his appointment Decision at the services of the Finance Controller and the Public Accounting Officer, of his structure.

ii. Accreditation of secondary vote holders

Secondary vote holders are accredited on the lines contained in the expenditure authorizations received from the principal vote holder.

Their accreditation forms are signed by the Heads of territorially competent administrative jurisdictions.

With regard to the Finance Controllers in Ministries, Public Establishments, Regional and Local Authorities and Accounting Officers, as heads of decentralized services of the Ministry of Finance, are secondary vote holders on the lines contained in the expenditure authorizations received from their principal vote holder.

Their accreditation forms are signed by the Director General of the Budget for Finance Controllers or the Director General of the Treasury, Financial and Monetary Cooperation for Accounting Officers, as the case maybe

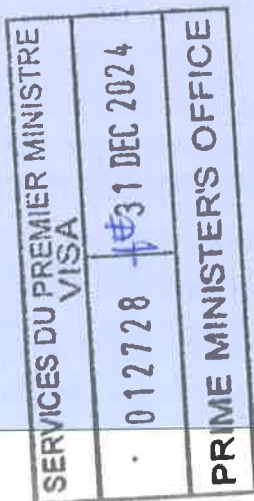
As for Finance Controllers and Treasury Officers serving in diplomatic missions abroad, accreditation forms are signed by the heads of territorially competent diplomatic missions.

iii. Accreditation of delegated vote holder

The Delegated Vote holders, shall be accredited by the Principal Vote holder in exhaustively defined domains. The accreditation file includes :appointment decision, a photocopy of the identity card of the person to be accredited and the signature deposit form Their accreditation forms are signed

by the vote holder and deposited at services of the Finance Controller and the Public Accountant

In central services, the accreditation sheets for vote holders by delegation are signed by the principal vote holder and deposited in the financial and accounting services.



The accreditations of the Heads of Private Secretariats of members of the Government and assimilated are valid only on the budget lines intended for the operation of the cabinets to which they are attached.

With regard to tenders' boards, the Chairpersons are the vote holders. They shall be accredited by the Project Owner or the Delegated Project Owner at the start of each budgetary year.

➤ For the Principal Vote holder:

- Appointment Decision;
- Specimen signature.

➤ For Secondary Vote holder or delegated vote holders:

- Accreditation forms signed by the competent authority and including the names, grade, function, registration number and signature specimens of the accredited vote holder by delegation, specifying the budget lines and signed by the competent authority;
- Specimens of the signatures of the secondary vote holders or delegated vote holder
- Recent pay slip of less than three months old and a justification of public service activity position of the delegated or secondary vote holder be accredited.
- The Appointment decision.

**Mediums, supporting
documentation and
deadlines**



Definition and legal basis:**Definition**

The budgetary public service registration number is a circumstantial number created to the benefit of certain State employees or their beneficiaries who are in a particular situation in order to allow them to benefit either from their rights or from a specific advantage on a voucher commitment issued to this effect.

We can group these agents as follows:

- retired state officials, for the processing of relief costs;
- Beneficiaries, for funeral costs and medical costs.
- The executive heads of RLAs and ad hoc cashiers where necessary.

NB: Budgetary service registration numbers can be created, as necessary, for cases other than those mentioned above, with the express authorization of the Minister in charge of finance, at the request of the vote holder, if necessary.

Legal basis:

- Decree on the Decentralization Code;
- Decree n ° 2000/693 / PM of September 13, 2000 setting the travel arrangements for public officials and the terms and conditions for covering the related costs;
- Decree No. 2000/684 / PM of September 13, 2000 setting the conditions and modalities for the allocation of the death benefit (art. 5);
- Any other text in force on the subject.

Actors**Actors**

- Ministry of Finance (DGB/DCOB);
- Regional and Divisional Finance Controllers, with regard to transferred Votes.

constitutive elements of the file and deadlines**Elements of the file**

- **For the chief executive for RLAs/Ad-hoc Cashier:**
 - stamped application;
 - Election decision of the chief executive or service note designating the ad-hoc cashier;
 - Photo copy of the beneficiary's National Identity Card (NIC).
- **For the retired state workers:**
 - stamped application;
 - retirement decision;
 - photo copy of the beneficiary.



• **For successors:**

- decision signed by the Minister in charge of Finance granting this advantage ;
- death certificate ;
- marriage certificate ;
- succession judgement decision ;
- Commitment voucher signed by the vote holder.

Duration: 72 hours.



<p>Definition and legal references:</p>	<p>By budget implementation documentation, we mean all support documents that are required to implement the budget in either revenue or expenditure (revenues, revenue declaration books, the harmonized non-tax revenue issuance bulletin, the condensed sheets of the weekly issues of non-tax revenues, the condensed sheets of the weekly collections of non-tax revenues or any other document provided for by the texts in force) (the credit consumption control sheets, budgets and annexes, legislative body resolutions, plans for the commitment of debts</p> <p>The provision of these documents consists of entrusting the actors involved in the implementation of the budget with any support necessary for the execution of a revenue or expenditure</p> <p>Legal basis</p> <ul style="list-style-type: none"> - Law No. 2018/012 of July 11, 2018 on the fiscal regime of the State and other public entities; - Decree No.2013/066 of February 28, 2013 on the organisation of the Ministry of Finance; - Decree No. 2013/160 of May 15, 2013 on special provisions for the administrative audit of public finances; - Decree n ° 2020/375 of July 7, 2020 on the general regulations of public accounting; - Circular Letter No. 23/000547/LC/MINFI/SG/DGB/DPB/CSR of 16 March 2023, specifying the list of exclusive budget documents for the issuance and monitoring of non-tax revenues; - Any other text in force on the subject.
<p>Actors and implementation modalities</p>	<p>The Principal Vote holder shall:</p> <ul style="list-style-type: none"> - refers the matter to the MINFI for the provision of non-tax revenue documents; - transmit to the Finance Controller and the Public Accountant the copies of the budget and its annexes, as well as the resolutions of the legislative body, as the case may be. <p>The Finance Controller shall:</p> <ul style="list-style-type: none"> - refers the matter to the Directorate General of Budget, for the provision of commitment monitoring sheets <p>The Public Accountant shall:</p> <ul style="list-style-type: none"> - refers the matter to the Directorate General of Treasury, Financial and Monetary Cooperation (Public Accounting Department), for the provision of revenues and revenue declaration books; - Any new supply shall be subject to the justification by the persons concerned to the competent structures, of the exhaustion of the previous stock.
<p>Supporting documentation and deadlines</p>	<p>The deadlines for the availability of budget documents are as follows:</p> <ul style="list-style-type: none"> - expenditure initiation plans at the beginning of the fiscal; - Revenues, revenue declaration books, commitment tracking sheets, if necessary.



Definition and legal references:

The systematic delegation of budget appropriations is an authorisation granted to a vote holder in a deconcentrated service or in a diplomatic/consular mission, to commit (commitment authorization-CA) or pay (payment credit-PC) expenditures within the limit of the amount of delegated appropriations. Typically, delegated appropriations in CA and PC are of the same amount; however, for multi-annual capital expenditure, the delegation that takes the form of a PC is limited to the tranche of the project for the current year.

Legal basis

- Finance Law of the fiscal year
- Law No. 2018/012 of July 11, 2018 on the fiscal regime of the State and other public entities;
- Organisational chart No.2013/066 of February 28, 2013 on the organisation of the Ministry of Finance;
- Decree No. 2013/160 of May 15, 2013 on the special regime for the administrative audit of public finances;
- Decree No. 2013/159 of May 15, 2013 on the general regulations for public accounting;
- Decree No. 2019/ 281 of May 31, 2019 to set budgetary calendar of the State;
- any other text in force on the subject.

Actors and implementation modalities**Systematic delegations (SD)**

The printing of SDs is carried out by Regional Finance Controllers for transferred votes (deconcentrated and RLAs) and by the Information Technology (IT) Department of the DGB for Diplomatic and Consulars. However, the general setting for their printing is prepared by the Information Technology (IT) Department of the Directorate General of the Budget, in particular through the provision of listings and Standard Procedure Documents.

These expenditure authorisations are immediately made available to the Regional and Divisional Finance controllers who in turn transmit them to the Vote Holder of their respective financial areas against a signature.

As concerns the PIB which is printed in a unique manner, SDs are downloaded by the services of MINEPAT for verification;

SDs assigned to non-existent structures must be immediately returned to the DGB by the RFC as soon as they are printed.

Systematically delegated budget appropriations of the recurrent budget issued in favour of decentralized services is carried out in two half-yearly tranches (January 2025 and July 2025) each corresponding to half of the budgetary allocations entered on the concerned budget lines.

Recurrent budget appropriations for the management of primary schools shall be executed through the imprest procedure.



**Supporting
documentation and
deadlines**

Elements of the expenditure file

- listings and standard documents of the procedure (expenditure authorizations)

Deadlines

- before the beginning of the budgetary year, for the budgetary allocations that are entered in the first half of the year;
- before July 1, for the second half of the year, the budgetary allocations entered under the second half of the year



THE PROVISION OF CIRCUMSTANTIALLY DELEGATED BUDGET APPROPRIATIONS

Definition and legal references:

A circumstantially delegated budget appropriation is an authorization given to a deconcentrated vote holder or a diplomatic and consular mission, to commit (Commitment Authorization-CA) or to pay (Payment Credit-PC) within the limit of the amount of delegated appropriations. A circumstantial budget appropriation delegation is the provision of additional appropriations for the benefit of a decentralized service or a Diplomatic and Consular Mission for the realization of a specific expense that pops up during the year.

Ordinarily, in circumstantially delegated budget appropriation, the amount of the CA is always equal to that of the PC; however, with regards to capital expenditures, the delegated PC only covers the portion of the current year. The rules for consumption of appropriations are recalled below.

Legal basis:

- Law No. 2018/012 of July 11, 2018 on the fiscal regime of the State and other public entities;
- Organisational chart No.2013/066 of February 28, 2013 on the organisation of the Ministry of Finance;
- Decree No. 2013/160 of May 15, 2013 on the special regime for the administrative audit of public finances;
- Decree No. 2013/159 of May 15, 2013 on the general regulations for public accounting;
- Decree No. 2019/ 281 of May 15, 2019 to set budgetary calendar of the State.
- any other text in force on the subject

Actors and implementation modalities

i. The procedure as concerns deconcentrated services and RLAs

It is as follows:

- the printing of the budgetary credit title by the CFC of the concerned administration;
- the generation of the electronic file of the DP by the DI of the DGB;
- the transmission of the electronic file to the vote holder of the concerned Administration;
- the physical and electronic transmission of the budgetary credit (credit card and file in the key) to the RFC, by the vote holder;
- the physical and electronic transmission of the budgetary credit (credit card and file in the key) to the RFC, by the DGB (SGDB);
- the integration of the digital file coming from the IT department of the DGB by the RFC;
- the generation of the electronic file by the RFC;
- the transmission of the file generated to the concerned vote holder or to the Divisional Finance Controller by the RFC;
- the integration of the digital file from the RFC by the DFC if necessary;

ii. the procedure as concerns circumstantial delegations to Diplomatic and Consular Missions:

the procedure is as follows:

- generation from the PRORMIS application of the draft decision of the delegated punctual vote;

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- transmission of the draft decision to Finance control of the concerned administration for affixing of the budgetary visa, then return same to the Vote holder,
- signing of the draft decision by the vote holder;
- issuance of the Commitment Voucher and the Commitment Certificate;
- signing of the Commitment Order and the Commitment Certificate by the vote holder and transmission of the file to the CF for printing of the Debt instrument;
- issuance of the Debt claim by the CF of the concerned administration and transmission to the DGB;
- transmission by the DGB of the debt title (instrument) by fax or e-mail to the Payer at the Diplomatic Mission and Consular Post or to the Finance controller, if applicable;
- Notification of the vote holder, to the head of diplomatic mission or consular post.

N.B: Decisions authorizing single or unique delegation of appropriations are not subject to clearance. However, expenditure incurred within the framework of such delegations may be subject to control by the competent bodies.

Elements of the expenditure file:

- the debt claim in five (05) copies;
- **Time limit :**
- Circumstantial credit delegations must be made available:
- before June 30 for the investment;
- no later than August 31 for operation.



Definition

There are three (03) types of error on expenditure authorisations: (i) material errors; (ii) errors in the budget heading; (iii) errors in assigning the accounting post's financial area (misdirection):

- **Material errors** are input errors work in a particular financial area relating to the name of the project, the place where the project is to be carried out, the volume of work. The correction does not change the budgetary head, the manager of the expenditure concerned or the financial area to which the expenditure is assigned.
- **Errors relating to the budgetary imputation are:** (i) errors relating to the structure to which the expenditure is allocated or the nature of the expenditure, The correction of which requires a change of the budgetary imputation on which the expenditure authorisation is based; (ii) inconsistency between the credit manager and the structure to which the expenditure is assigned corresponding to the case where the designated credit manager is not a manager of the structure to which the said expenditure is assigned or is not a manager with hierarchical authority over the management of appropriations intended for the management of the said structure.
- **The error in assigning of the accounting post's financial district** describes the case where the accounting post to which the expenditure authorisation is assigned is located in a different financial district from that of the expenditure manager.

Legal basis

- Law No. 2018/012 of July 11, 2018 on the fiscal regime of the State and other public entities;
- Law n ° 2018/022 of December 11, 2018 on the finance law of the Republic of Cameroon for the 2019 fiscal;
- Decree No. 2011/408 of December 9, 2011 on the Organization of the Government;
- Decree No. 2018/90 of March 2, 2018 amending and supplementing certain provisions of Decree No. 2011/408 of December 9, 2011 on the Organization of the Government;
- Joint Circular Letter No. 001 / MINEPAT-MINAT of January 10, 2017 relating to the strengthening of monitoring and control mechanisms for the execution of the public investment budget by means of consultation frameworks;
- Any other text in force on the subject.

Errors on expenditure authorizations are noted and corrected at the local level within a consultation framework comprising the following stakeholders:

For projects manage at the regional levels:

- the competent Regional Governor;
- the Regional representative of the competent Sectoral Administration;

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Definition and legal references:

Actors and implementation modalities

- the competent State Engineer;
- the Regional Delegate of the Ministry in charge of Investments;
- the Regional Delegate of MINMAP;
- Regional Delegate of MINDDEVEL
- the Regional Finance controller.

For projects managed at the Divisional levels:

- the competent Senior Divisional Officer ;
- the Divisional representative of the concerned sectorial Administration;
- the competent State Engineer;
- the Divisional Delegate of the Ministry in charge of Investment;
- the Divisional Delegate of the MINMAP;
- Divisional Delegate of the MINDDEVEL;
- the Divisional Finance Controller.:

Execution modalities:

- **Correction of errors related to recurrent expenditure authorizations**

1. Errors found in the expenditure authorizations for recurrent appropriations issued at Regional level, shall be corrected by the competent Regional Finance Controller, if these errors concern the Divisions and/or the accounting posts located in the same Region. To this end, the Divisional/Regional delegate refers the matter to the head of the Ministerial Department at the behest of the Financial Controller with a view to holding a session of the consultation framework for the correction of the error noted
2. When the errors found; concern the managing of Divisions and/or the accounting posts of different financial area, the expenditure authorizations for the recurrent appropriations shall be sent back to the Directorate General of Budget for cancellation. These authorizations are re-issued in the form of a one-off delegation (unique) appropriation by the Administration concerned. To this end, (i) the head of the Ministerial Department concerned shall, within five (05) working days after receipt of the file, forward it to MINFI, for cancellation and repositioning of the appropriations at central level. The competent MINFI departments have ten (10) working days to cancel the indebtedness title concerned; (ii) the Administration concerned corrects the error and makes a new delegation of funds to the beneficiary decentralised department within fourteen (14) working days.
3. Expenditure authorizations issued for the benefit of non-existent services shall be systematically returned to the Directorate General for Budget, for correction, at the discretion of the competent Regional Finance controller.

- **Correction of errors relating to capital expenditure authorizations**



	<p>4. The correction of a material error or the modification of a project at the initiative of the beneficiary of the expenditure authorization, the changes of which do not modify the economic nature, is done during a special session of the consultation framework around the territorially competent Governor/SDO. The proceeding is sanctioned by a report. A copy of the said report is sent to the Minister/Vote holder of the budgetary chapter bearing the expenditure authorization and to the Minister responsible for public investments.</p>
<p>Supporting documentation and deadlines</p>	<p>Component elements of the file:</p> <ul style="list-style-type: none"> - correspondence on the material error of the authorization; - correspondence from the Administrative Authority convening the special session of the consultation framework; - the extract from the project log or the annual Work Plan mentioning the error; - the minutes sanctioning the work of the special session of the consultation framework.

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B. PROCEDURES FOR THE IMPLEMENTATION OF THE BUDGET IN REVENUE

The revenues of the State and other public entities include the revenues from taxes, duties, borrowings, subventions, fines, domain products and all other revenue products authorized by the laws and regulations in force or resulting from court decisions.

This section concerns all the procedures involved in their issuance, verification and recovery.

To describe these procedures, it is necessary to specify the methods of recovery and the prohibitions common to revenue and expenditure operations, before distinguishing tax revenue from non-tax revenue.

- Taxation modalities and proscriptions common to budgetary operations in revenue and expenditure

1. Methods of collecting taxes and charges on expenses relating to the acquisition of goods and services
2. Methods of collecting taxes on personnel expenses
3. Tax prohibitions related to the implementation of the state budget

- Tax revenues

1. Compensation of taxes and customs duties
2. Refund of VAT credits
3. Refund of overpayments
4. Assessment of taxes and duties deducted at source
5. Verification and assessment (declaration of spontaneous payments and control) of taxes and duties
6. Assessment, collection and control of land revenue
7. Automobile stamp duty and others
8. Stamp duty on advertising
9. Dimension stamp
10. Stamp on passports

- Non-tax revenues

- Service revenue centre



- **TAXATION MODALITIES AND DIRECTIVES COMMON TO BUDGETARY OPERATIONS IN REVENUE AND EXPENDITURE**

1. **Methods of collecting taxes and charges on expenses relating to the acquisition of goods and services**
2. **Methods of collecting taxes on personnel expenses**
3. **Tax prohibitions related to the implementation of the state budget**



MODALITIES FOR THE COLLECTION OF TAXES ON EXPENDITURES RELATING TO THE ACQUISITION OF GOODS AND SERVICES

Definition and legal references :

- The deduction of due taxes at source on invoices paid from the budgets of the State, PEs (Public establishments), public enterprises and other organizations that receive public subventions, are transacted either through the normal or the exceptional procedures.
- The list of public entities authorized to deduct VAT and the Revenue Tax Prepayment (AIR) at the source is established annually by way of ministerial order of the Minister of Finance.

Legal basis:

- Articles 116 to 118 of the GTC (General Tax Code);
- any other text in force on the subject.

Actors and implementation modalities

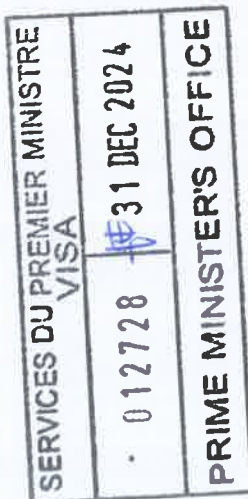
i. With regard to expenditure executed through the normal procedure

The normal procedure is that which follows the classic stages of execution of the public expenditure, in particular the commitment, verification, authorization and the payment of expenditure subsequent to the delivery of services or goods.

- **The obligation to liquidate and commit taxes**

Article 116 of the GTC imposes an obligation on vote holders of public expenditure, to commit at the same time, the actual expenditure and the corresponding taxes and duties.

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Article 116 bis of the GTC establishes an obligation for vote holders of public expenditure to incur actual expenditure and the corresponding taxes and charges simultaneously. Thus, any commitment act must necessarily distinguish the before-tax amount of the expense and the amount of taxes and other related duties.

Prior to the authorization of any expenditure, any vote holder is required to demand from the service provider, an attestation of fiscal conformity of and a tax recovery notice (TRN) generated from the IT system of the DGT. The TRN shows the amount of taxes to be deducted at source by the public accountant at the time of payment of the bill.

The Finance Controller ensures that the attestation of fiscal conformity is generated from the IT system of the DGT. This notice notes the taxes due in connection with the contract which are subject to withholding tax by the Treasury accountants.

- **The obligation to deduct taxes at the time of payment of expenditures**

The taxes and charges incurred and mandated are compulsorily collected by means of deduction by the public accountant when the corresponding invoices are paid.

Since Public Enterprises, Public Establishments and RLAs are not entitled to deduct taxes at source during the execution of expenditures on their budgets, the Minister of Finance annually publishes the list of public entities authorized to deduct VAT tax and revenue tax prepayment (AIR) at source.

Under the finance law for the 2019 fiscal year, the non-repayment within the prescribed legal deadlines of taxes, duties and levies deducted at source, gives rise, in addition to penalties and interest for late payment, the application of a lump-sum fine not subject to remission or moderation in accordance with the rang below:

- From 0 to 5, 000,000: F CFA five hundred thousand (500,000);
- From 5, 000,001 to 25, 000,000: F CFA two million (2, 000,000);
- From 25, 000,001 to 50, 000,000: F CFA five million (5, 000,000);
- More than 50, 000,000: F CFA ten million (10, 000,000).

In the same vein, the 2019 Finance Law prohibits any discount or moderation on the principal of the taxes deducted at source.

It is recalled that the deduction of taxes is not used in the context of services between PE on one hand, and companies authorized to deduct at source by order of the Minister in charge of Finance, on the other hand.

Conversely, and subject to exemption from deduction duly authorised by the Minister in charge of finance, the State operates the deduction in respect of all its suppliers, including those entitled to deduction at source. The 2020 finance law provides that penalties and additions (increases) relating to tax deductions at source remain eligible to tax discounts and moderations.

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Thus, the invoices of service providers and suppliers of public entities empowered to deduct at source are not paid all taxes included. The taxes and duties arising from their transactions are retained and transferred to the cashier of the fiscal structure of attachment at the latest on the 15th of the month following the month in which the said deductions took place against the issuance of a receipt.

Finally, the entity having carried out the deduction is required to issue a certificate of deduction at source, which must be generated from the DGI information system.

In accordance with the provisions of article 134 of the GTC, start-up advances paid from the State budget, Regional and Local Authorities, Businesses and Public Establishments are systematically subject to tax deductions.

Thus, within the framework of advanced payments on contracts, only the tax exclusive portion of the advanced payment is authorized for payment to the service provider: the VAT is deducted at source by the public accountant.

The finance controller and vote holder ensure that the VAT has been settled on the start-up advance.

Example: For a contract with a tax exclusive amount of (FCFA) 1, 000, 000,000, including VAT of FCFA 192, 500,000 for a total of all taxes included (TTC) of 1, 192, 500,000. The contractor receives a start-up advance corresponding to 20% of the amount including tax, i.e. FCFA 238, 500,000 including tax. The start-up advance is reimbursed upon settlement of the first 50% down payment and the second 50% down payment.

The table below illustrates the methods of deducting VAT at source on the advance payment of contracts and the modalities for recovery of such advances through their imputation on the eventual bills of beneficiary companies with tax domicile in Cameroon.

	Start-up advance	Partial Bill 1	Partial Bill 2	Partial Bill 3
Amount tax exclusive(HT)	200 000 000	400 000 000	400 000 000	200 000 000
Advanced Reimbursement	-	100 000 000	100 000 000	-
Amount Bal. tax exclusive(HT)	200 000 000	300 000 000	300 000 000	200 000 000
VAT (19,25%)	38 500 000	57 750 000	57 750 000	38 500 000
Company tax (AIR) : 2,2%	-	8 800 000	8 800 000	4 400 000
Amount tax inclusive (TTC)	238 500 000	357 750 000	357 750 000	238 500 000
Net payable	200 000 000	291 200 000	291 200 000	195 600 000

NB :

- the amount of VAT due on the start-up advance, ie 38, 500,000 CFA francs, must be deducted at source when the said advance is paid to the contractor;

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- when the start-up advance is returned, VAT is assessed on the net amount excluding tax, that is to say that obtained after the share of the start-up advance has been charged;
- the reimbursement of the start-up advance is made before tax.

ii. Regarding expenditures executed through the exceptional procedures

Exceptional procedures for the execution of budget expenditure should be understood to mean expenditure made through *imprest* accounts, special appropriation accounts, cash advances, funds disbursement decisions, direct interventions, etc.

- Mechanisms for collecting taxes and levies on expenses executed according to exceptional procedures

Since January 1, 2018, the taxes and duties on expenses executed through exceptional procedures have been deducted at source by the public accountant.

For this reason, the payment of invoices on the funds thus made available is no longer subject to new tax deductions.

Subventions granted by the State to public enterprises and establishments, or any other public body are not subject to tax deductions at source.

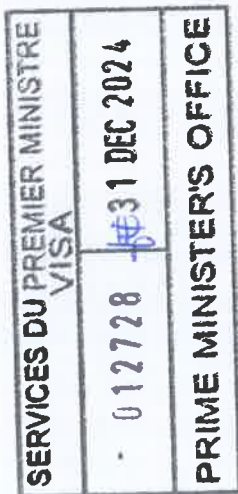
For the implementation of this new mechanism, articles 116 bis and following of the GTC establish the following obligations for vote holders, finance controllers, public accountants, cashiers and administrators:

▪ **Obligations of vote holders**

The vote holder is required to carry out the prior assessment of taxes, duties and levies on the basis of an expenditure *memo* (statement).

The expenditure statement (or *memo*) and the decision to initiate the expenditure must necessarily present in detail, the nature of the various operations to be carried out (acquisition of goods and services, fees, emoluments, mission costs, etc.), the estimated cost excluding taxes of each transaction, the corresponding tax and the amount including all taxes according to the presentation model below:

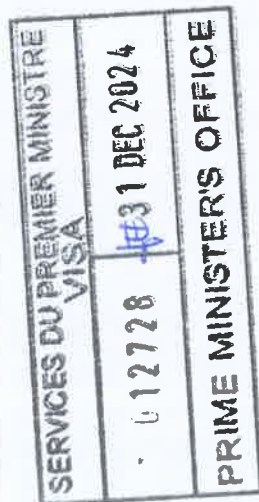
Nature of expenditure	Amount tax exclusive (HT)	Nature of tax	Rate (%)	Amount of tax	Amount tax inclusive (TTC)	Net payable
I. Acquisition of goods and services						
Acquisition of office supplies		VAT	19,25			
		Comp. tax(AIR)	5,5			



		VAT	19,25			
Rents for office use		Advanced on rent	15			
Contract for technical assistance abroad		Special tax on renue(TSR)	3			
<i>Sub-total 1</i>						
II. Personnel expenditures						
Salaries		IRPP	Cf.barème			
		CCF	Cf. barème			
		RAV	Cf. barème			
		TDL	Cf. barème			
Gratifications		RNC	11			
Mission allowances		//	//			
Statutory allowance		IRPP	5,28			
<i>Sub- total 2</i>						
General Total (1+2)						

Thus, only the taxes and/or duties due depending on the nature of the expenditure must be verified and deducted at source. As a reminder, are applicable:

- for goods and services: Value Added Tax (VAT) at the rate of 19.25%, the deposit of Income Tax (IR) at the single rate of 5.5% whatever the regime taxation;
- for staff costs (salary income and bonus of a statutory nature): Personal Income Tax (IRPP) at the rate of 5.28%;



- for off balance financial advantages and those not framed by texts, the indemnities subsidized to the members of the committees, commissions and working groups, the remuneration of the sportsmen and artists, the remuneration allocated to the members of the boards of directors of Public Establishments and Public Enterprises in any capacity whatsoever: Non-Commercial Income Tax (RNC) at the rate of 11%;
- for fees, emoluments and commissions paid to practitioners of the liberal professions regardless of their tax system: the deposit of the IR / IS at the rate of 5.5%.
- for services paid to persons domiciled abroad, with the exception of services relating to medicines and medical consumables which are exempt from the Special Income Tax (TSR): TSR at the rate of 3%.
- For foreign service-providers who have opened a permanent establishment for the purpose of domiciling their operations for the provision of services in Cameroon, the TSR deducted is equivalent to an income tax deposit due from this permanent establishment in Cameroon.
- For rents paid by imprest accounts if applicable: tax deduction at the rate of 15%.

Before passing any purchase command, the vote holder must ensure the availability of financial resources necessary to cover the amount due to the service provider (or contractor) on one hand, and the amount due for the payment of taxes on the other hand.

Under penalty of rejection by the competent services of the Ministry of Finance, any funds disbursement decision must be accompanied by an expenditure statement (*memo*) that specifies on the one hand, the total amount before tax of the expenditure envisaged, and on the other hand, the amount of tax exclusive expenditure, on the other hand.

The amount to be mandated in the name of the vote holder or the ad hoc cashier, must be net of taxes..

▪ ***Obligations of finance controller***

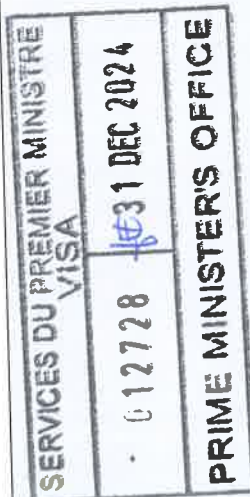
In order to ensure the effective collection of taxes and duties due on expenses executed in through the exceptional procedures, an a priori control of the provision for taxes and duties must be carried out by the Finance Controller, before affixing the "BUDGETARY VISA" and eventually validating the expenditure file.

The Finance Controller and the assigned Accountant ensure that the vote holder has verified beforehand, on the basis of an expenditure *memo*, due taxes and levies.

The Finance Controller ensures, on the basis of payment appropriations entered in the State budget and the expenditure statement, that commitments are distinctly made in respect of due taxes and duties on one hand and on the balance to be mandated to the benefit of the vote holder and the *ad hoc* cashier (*billeteur*) on the other hand.

▪ ***The obligations of public accountant***

Public accountants shall ensure the exact and regular verification of taxes and duties before affixing the words "SEEN, GOOD FOR PAYMENT" (*VU, BON A PAYER*) and are required to systematically deduct all taxes, duties and other dues at source during the disbursement of funds.



Thus, only the part excluding taxes and duties mandated for the benefit of the vote holder and the administrator / ad hoc cashier is made available to the latter by the assigned Accountant, who issues a declaration of revenue on the account of deductions operated at source.

In accordance with the provisions of article 116d of the GTC, public bodies or companies making payments on behalf of the State are also required to make deductions at source of taxes on the basis of invoices or funds disbursement decisions, when this deduction has not been made by the public accountant. These include the Road Fund (FR), the Autonomous Sinking Fund (CAA) and the National Hydrocarbon Company (SNH).

For the specific case of security expenses paid by the SNH, in the absence of an expenditure *memo*, the provisions made are considered before tax (HT). The corresponding taxes and charges are subject to budget coverage by the competent services.

Taxes and duties liquidated on the basis of expenditure *memos* and deducted at source by any public body or enterprise making payments on behalf of the State, must be declared and paid back no later than the 15th of the month following that during which the payment took place.

▪ ***The obligations of cashiers and imprest managers***

All ad hoc cashiers or imprest managers are required to declare their existence to the tax authorities within 15 days from the date of their designation in the following manner:

- for imprest managers residing in Yaounde: at the Specialized Centres for Taxes of Public Establishments, Regional and Local Authorities and other MFOUNDI Organizations (CSI-EPA-RLA-OM).
- for the Douala administrators: at the Douala 1er Tax Division centre;
- for the administrators of other regions: at their relevant Divisional Tax Centre.

Ad hoc cashiers and imprest managers of public bodies in the register of a tax centre have to file their declarations with that centre.

With a view to effective tax monitoring of expenditures incurred from the State budget according to exceptional procedures, the operational structures of the Directorate General of Taxation are required to identify and register at the start of the fiscal year in their respective registers, at same as all other taxpayers, administrators and ad hoc cashiers regularly designated by the competent authorities, and to this end to prepare tax files giving rise to regular updates. Express notification of this registration along with the place of tax and duty transfer must be made to those interested by their home centre. The same applies to the reminder of the tax obligations incumbent upon them, in particular the declaration and monthly repayment of the deductions made, the filing at the end of each quarter of the detailed statement of the expenses paid out of the funds made available to them, as well as their information on the quarterly controls that will be carried out.

Before any payment of invoices on the sums made available, ad hoc cashiers and administrators must require the presentation of tax assessment notices due on the operation issued by the tax authorities' computer system. The tax notice acts as proof of source deduction for the provider.

	<p>Taxes and duties liquidated on the basis of expense reports and retained at source during exceptional expenditure execution procedures give rise to adjustments by the ad hoc cashier or the administrator of the funds, when at the end of the 'actual execution of said expenses, it is noted that the accountant's initial deductions are insufficient.</p> <p>The taxes deducted in regularization must be declared and transferred by the bankers and administrators of public funds at the latest on the 15th of the month following the deduction of the tax, at the counters of the banks in the accounts of the recipient of their connecting tax centre. A receipt for payment must be issued for this purpose by the competent Tax Receiver.</p> <p>In addition to the obligation of declaration of existence referred to above, the bankers and administrators of public funds are required to deposit with their centre of the connecting taxes at the latest on the 15th of the month following the end of each quarter, a detailed statement expenses paid on the funds received by them, as well as the taxes deducted at the time of the provision of said funds, and those possibly retained and repaid by themselves as regularization.</p> <p>Must be annexed to the detailed statement referred to above, a copy of the funds disbursement decision and the invoices paid, accompanied by the corresponding payment receipts.</p>
<p>Supporting documentation and deadlines</p>	<p><i>According to the normal procedure:</i> Act of commitment, tax compliance certificate, tax notice established by type of tax from the DGI computer system, withholding tax certificate generated by the DGI computer system, receipt.</p> <p><i>According to the exceptional procedure:</i> the funds disbursement decision, the expenditure statement (<i>memo</i>) as well as the decision to initiate the expenditure, separate commitments for taxes on one hand and of the amount due to the vote holder or ad hoc cashier on the other hand, declaration of revenue for the deductions made, invoices or the funds disbursement decision, tax recovery notice.</p> <p>Taxes and duties arising from transactions are deducted and returned to the cashier of the fiscal structure of attachment at the latest on the 15th of the month following the month in which the said deductions took place against the issue of a receipt. Deposit by public accountants at the end of each quarter of the detailed statement of expenses paid from the funds made available to them.</p> <p>Declaration of existence of the ad hoc cashier or imprest manager with the tax authorities within 15 days from the date of their designation, giving rise to the opening of the tax file and entry in the taxpayers' file. Express notification of this registration along with the place of transfer of taxes.</p> <p>Quarterly checks.</p>



MODALITIES FOR COLLECTION TAXES ON PERSONNEL EXPENDITURES

Definition and legal references:

The deduction of taxes due at source on invoices paid from the budgets of the State, EPs and other organizations and public enterprises receiving subventions, operates as follows, depending on whether we use the normal or exceptional procedures.

Legal basis

- General Tax Code (articles 116 to 118);
- Any other text in force on the subject.



Actors and implementation modalities

i. In the normal procedure

At the level of the State, the normal procedure for executing personnel expenses is considered normal when the processing of these expenditures is carried out through computerized systems. This is the case for the monthly salaries of State personnel who are provided with the ANTILOPE application

At the level of Public Establishments and other subsidized bodies, the normal procedure for the execution of personnel costs is carried out through computerized software, configured and dedicated for this purpose.

The payment of taxes due on personnel expenses is carried out automatically in the above-mentioned computer application.

The tax due by employees in the public sector, like those in the private sector, is deducted at source by the employer upon each payment of the taxable amounts. Mention is made of this on the pay slip given to the employee.

All employers are required to submit to their employees not later than 15 March, a detailed summary statement showing all their earnings and remuneration paid during the previous calendar year, together with details of deductions made at source on these sums. Non-compliance with this obligation shall subject to the penalties set out in article L104 of the French Tax Procedures Code, applicable to each summary statement

ii. In exceptional procedures

The personnel expenditure execution procedure is considered exceptional when it is not carried out within the framework of dedicated computerized processing systems. These include expenses paid on the statement of amounts owed or on the basis of funds disbursement decisions.

When the personnel expenses are executed according to the exceptional procedure, the taxes and duties are settled at the rate of 5.28%.

	<p>Regarding Non-Commercial Revenues (NCR), the public entities within which the payment is made deducts 11% of the gross CAC amount included and pay the balance, 89% to the beneficiaries.</p> <p>For all public administrations, public establishments and similar establishments located in the department of MFOUNDI, the declaration and payment of the RNC deduction is made exclusively with the Specialized Centre for Taxes of Public Establishments, Regional and Local Authorities and other bodies of the MFOUNDI (CSI -EPA-CPC-OM). Cash transfers of these deductions are made at bank counters.</p> <p>These entities also enclose with their declarations, a summary of the sums paid and the amount of the corresponding tax. For control purposes, the pouring structure shall keep in front of it for a period of at least five (05) years the attendance or signature out sheets mentioning, among other things, the name (s) and first name (s), signature, function or position of the beneficiary, the amount received and the date of payment.</p>
<p>Supporting documentation and deadlines</p>	<ul style="list-style-type: none"> - Statement of amounts or disbursement decisions, attendance sheets, pay sheet. - Declaration by the 15th of the month following the month in which the deductions took place. - Keeping of supporting documents for at least five (05) years.

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Definition and legal references :

Legal basis

- Finance law;
- Article L 7 bis. - (3) of the GTC.;
- any other text in force on the subject.

Actors and implementation modalities

1) PROHIBITION OF DISCHARGES AND EXEMPTIONS FROM TAXES, DUTIES AND TAXES FOR CAUSE OF ASSIGNMENT

The law formally enshrines the prohibition of exemption from the payment of a tax by any company due to the allocation of said tax. Consequently, no tax exemption is granted to companies or other liable entities because of the allocation of the proceeds of the said levies.

Similarly, in application of the principle of non-allocation of revenue, the taxes deducted at source or for which the taxpayer is only the legal debtor are in no case subject to compensation of any kind whatsoever. These include VAT, TSPP, deductions from wages and, in general, all taxes for which a taxpayer is a collector under the laws and regulations in force.

2) PROHIBITION OF TAX CLAUSES NOT CONFORM TO LAWS AND REGULATIONS

The law establishes the formal prohibition of signing conventions or specifications containing tax clauses outside the framework of laws and regulations institutionalizing legally established exceptional tax regimes. Also, obtaining tax advantages in both form and content must henceforth comply with the general framework of the derogatory tax systems already legally established. With regard to conventions (commercial contracts, public contracts, etc.) containing derogatory tax clauses outside of those legally established, their signature is subject to the prior validation of said clauses by the Minister of Finance.



- **TAX REVENUES**

1. Compensation of taxes
2. Refund of overpaid taxes
3. Issuance of taxes withheld at source
4. Issuance, settlement and collection of taxes and duties
5. Issuance, liquidation, collection and control of local taxes and parafiscal taxes
6. Issuance, liquidation, collection and control of state, cadastral and land revenue
7. Automobile stamp duty and other stickers
8. Stamp duty on advertising
9. Dimension stamp
10. Stamp on passports



Sheet No.RF-01

COMPENSATION OF TAXES AND OTHER LEVIES

Definition and legal references:

The VAT to be transferred by taxable persons is calculated by the difference between the VAT collected on sales or products and that deductible borne on charges.

When the VAT to be deducted is higher than that collected on sales or services, the company has a VAT credit.
If it is not used to cover a subsequent VAT payment, the company may request reimbursement under certain conditions.

Legal references

- General Tax Code (articles 149 and L 90 (2));
- any other text in force on the subject.

Actors and implementation modalities

(i) Taxes that can be compensated with VAT credits

Are compensable with non-attributable VAT credits, VAT itself, excise duties and customs duties:

- as far as VAT is concerned, compensation may cover both the main part of this tax and the additional council tax (CAC) attached to it;
- for excise duties, this includes both taxes paid internally and those paid on entry;
- as for customs duties, they refer to the Common External Tariff (CET), excluding service charges such as the Community Integration Tax or the computer tax.

(ii) The conditions of compensation

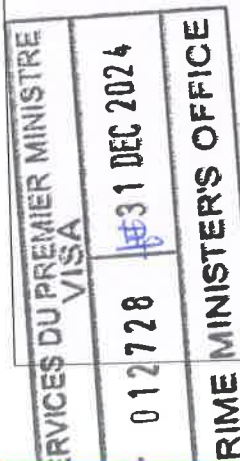
- Compensation is subject to three cumulative conditions:
- the applicant's justification of an activity that has not been interrupted for more than two years at the time of the request: it may be established by any means, in particular tax returns, receipts for payment of taxes, administrative tax documents, etc.
- the absence of a partial or general audit of the accounts in progress: this means that the taxpayer subject to a document control procedure or a spot check may, subject to the first condition referred to above, avail himself of this provision;
- justification that the invoices were not paid in cash.

(iii) The compensation procedure *per se*

The compensation cannot be made spontaneously by the taxpayer. The latter sends a stamped request to the DGI or MINFI supported by the notification of the amount of credits validated by the competent services, as well as proof of an uninterrupted activity for two fiscal years.

Following this request, the taxpayer is notified either of the authorization to offset the VAT credits with the above-mentioned taxes or of the rejection of the request.

The decision authorizing the compensation is taken by the Minister of Finance after consulting the Director General of Taxes. However, where the compensation concerns customs duties or other duties due on the door, such as customs VAT or import excise duties, the decision authorizing the compensation is taken by the Minister of Finance after consulting the Director General of Customs. In this case, the Treasurer Paymaster General shall take charge of the authorization to



compensate, which may be total or partial, depending on the taxpayer's request. This assumption is materialized by the issue of a declaration of revenue addressed to the Receiver of Customs for clearance of the duties due by the taxpayer. In view of the declaration of revenue, the Collector of Customs shall issue to the taxpayer a receipt justifying the payment of the said fees.

(iv) Case of compensation at the Administration's initiative

Compensation between VAT credits and a taxpayer's tax debts following an audit procedure is also possible at the initiative of the administration. In this case, it is carried out before the refund of the credits to the taxpayer.

**Supporting
documentation and
deadlines**

These are the following documents:

- a stamped request for compensation at 25 000 F.CFA;
- an attestation of fiscal conformity, generated by the platform of DGI;
- a notification of the amount of credits validated by the competent services;
- proof of uninterrupted activity for two fiscals;
- an authorization to compensate VAT credits issued by MINFI;
- a revenue statement;
- a receipt for payment of the duties.

Intervening in this procedure are: the Minister of Finance, the Director General of Taxation, the Treasurer Paymaster General, the Customs Revenue Collector, the Taxpayer and the Tax Centre of attachment.



REFUND OF OVERPAID TAXES

Sheet No.RF-02

Definition and legal references:

Taxpayers, either on their own initiative or through the administration, may pay an amount of tax, duty or levy in excess of the amount actually due. In principle, they are entitled to deduct this excess of duties wrongly paid from taxes, duties and levies of the same nature, in accordance with the procedures of the General Tax Code.

Legal references

- General Tax Code (articles 21, 332 and L 90);
- any other text in force on the subject.

Actors and implementation modalities

The taxpayer is entitled to claim the refund of the overpayment of taxes in the following cases:

- taxes, duties and levies paid by the taxpayer, even though the latter is exempted from paying this levy;
- the amount paid is higher than the amount due.

In this case, he shall submit to the Minister of Finance a request for a tax refund supported by all the elements justifying the undue nature of the payment, the effectiveness of the said payment and the amount of the claim.

The Ministry of Finance, after examination, decides whether or not the complaint is well-founded.

It may then either reject the claim in whole or in part, or acknowledge its validity and issue a certificate of overpayment of tax specifying the nature and exact amount of the tax to be refunded. This certificate is sent to the Directorate-General of the Budget for the initiation of reimbursement procedures.

The main stakeholders are: the Minister of Finance, the Directorate General of Taxation (Tax Reimbursement and Restitution Unit) and the Directorate General of the Budget.

Supporting documentation and deadlines

As far as the supporting documents are concerned, they are:

- the request for tax refund
- evidence justifying the undue nature of the payment,
- proof of the effectiveness of the undue payment and the amount of the claim
- the certificate of tax overpayment specifying the nature and exact amount of the tax to be refunded.

The reimbursement of overpayments is made within the time limit of the acquisitive prescription for the benefit of the Treasury, i.e. 2 years.



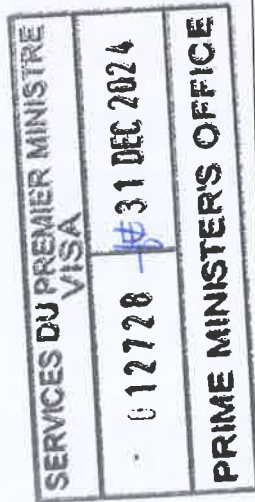
Sheet No.RF-03	ISSUE OF TAXES AND DUTIES DEDUCTED (WITHHELD) AT SOURCE
<p>Definition and legal references:</p>	<p>It is a procedure that makes it possible to collect in advance the taxes due by a taxpayer in respect of his service and at the time of payment.</p> <p>Legal references</p> <ul style="list-style-type: none"> - General Tax Code (article 149); - any other text in force on the subject.
<p>Actors and implementation modalities</p>	<p>The procedure for issuing taxes deducted at source may involve, among others, the Minister of Finance, the Director General of Taxation, the Treasurer General, the Customs revenue collectors, the Taxpayer and the concerned Tax Centre.</p> <p>The tax recovery notice for taxes deducted at source are drawn up by the service provider's tax centre. They serve as proof of tax deduction.</p> <p>i. In the "commitment order" zone</p> <p>With a view to the payment of invoices by the State or its other arms, a tax notice must first be drawn up by type of tax by the Tax Centre of the taxpayer before any authorization of the concerned expenditure. This bulletin corresponds to the taxes due on the occasion of the contract and to be deducted at source by the Treasury Accountants.</p> <p>ii. In the "purchase order" zone</p> <p>The Deduction of taxes at source by public accountants when paying suppliers' invoices are subject to the establishment, by the Concerned Tax Centre, of a tax notice corresponding to the taxes due.</p> <p>The tax notice is drawn up in three copies, the first two of which are sent to the assigned Treasury Accountant. The third is kept as a stump by the tax centre</p> <p>The Treasury Accountant shall record the references of the order operations on the copies given to him, return one to the tax base department and keep the other as proof of his accounting records.</p> <p>The purchase order, after visa by the territorially competent Finance Controller is sent to the service provider's tax centre for the issue of the corresponding tax recovery notice.</p> <p>The Treasury Accountants ensure that the tax notice is drawn up by the service provider's tax centre before affixing the "GOOD FOR PAYMENT" stamp on it.</p>
<p>Supporting documentation and deadlines</p>	<ul style="list-style-type: none"> - tax recovery notice; - receipt of payment of registration fees or acknowledgement of payment.



Definition and legal references:

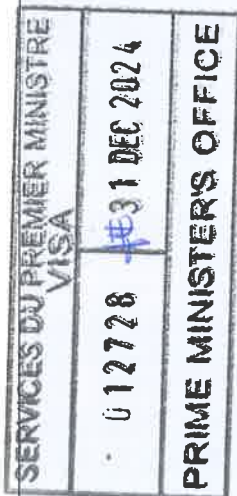
This is a collection of measures to be taken by the actors of the revenue chain in a bid to collect revenue.

The public accountant, the Bank, the Tax Collector and the Tax Administration Department are involved in this procedure.



Actors and implementation modalities

- All budgetary revenue to be recovered (tax revenue, customs revenue, State revenue, other revenue) is recorded in the accounts and on an accrual basis. This taking into charge makes the concerned Public Accountant responsible for the recovery of the said revenue and requires him to produce supporting documents at the end of the period in the event of non-recovery.
- Revenue collected on the basis of a collection order (authorization) issued by the vote holder is also repaid to the assigned accountant to be taken into charge..
- Taxes, duties and levies that have not been spontaneously paid by the due date shall be subject to the issuance of a notice of assessment. The tax assessment notice (AMR) is, for the purpose of establishing the receivable (revenue or tax owed) it represents, taken over in an accounting manner in accordance with the principle of accruals established by the territorially competent tax collector. A monthly statement of outstanding amounts to be recovered on a tax assessment notice (AMR) is prepared by the competent accountant at the end of each month. As from January 1, 2021, the deadlines of payment of duties and taxes resulting from AMR shall be as follows:
 - 15 days for emissions following a fraudulent declaration or payment. It shall hold same for debts resulting from issues putting an end to a taxation procedure;
 - 30 days for emissions resulting from fiscal control with the exception of the tax office.
- No cash payments shall be allowed on the entire network of the tax authorities.
- From now on, the payment of taxes and duties will be made according to the following terms and conditions:
 - by bank transfer or by electronic means;
 - in cash, exclusively at the counters of banks or authorised financial agents for localities without bank branches.
- For companies under the Large Tax Unit, tax payments shall be compulsorily paid exclusively by electronic means;
- The receipts may be subject to prior notification by electronic means, with the consequent abolition of manual receipts (Article L 8);
- Taxes, duties and levies due by taxpayers in the specialized management units of the Directorate General of Taxation (Large Taxpayers Department, Medium Enterprises Tax Centre and Specialized Tax Centres) are paid exclusively by bank transfer.
- Any payment by bank transfer of taxes, duties, fees or charges shall be accompanied by clear indications as to the identity of the taxpayer and the nature of the taxes for which the payment is being made. Payment by bank transfer gives rise to the issue by the financial institution of a transfer certificate.
- The costs due to financial institutions for the transfer of taxes and duties, including the issue of the transfer certificate, must fall within the range of CFA 500 francs to CFA 10,000 francs without exceeding 10% of the amount of tax payable. The Finance Law for the 2019 fiscal sanctions financial institutions that do not comply with these thresholds with a fine, which is not subject to discount, corresponding to the amount of the excess amounts invoiced.
- The presentation of the transfer certificate together with the condensed statement of payment by tax nature and the references of the tax notice where the taxpayer has made a remote declaration, gives rise to the automatic issue of a payment receipt to the taxpayer when he files his declaration. The date on the transfer certificate is deemed to be the payment date.



- The taxpayer and the financial institution are jointly and severally liable for the payments made and incur the same penalties in the event of default.
- External **coercion** is systematically exercised against taxpayers for non-payment of taxes deducted at source, as well as taxes due by relocated taxpayers. It may also be sent to the Collector of Custom for the collection of internal taxes due by an importer. It refers to the transfer of the power of prosecution and recovery subsidized to the Collector of Taxes to a Public Accountant or another Collector of Taxes or Customs responsible for collecting the duties due.
- **The external constraint is established by the competent Tax collector addressed to:**
 - all accounting items in the Treasury and in particular the General Payment of the Treasury for the seizure and transfer of subventions or revenue assigned to RLAs, PEs or any other companies;
 - of the EIFCOM through the Accounting Officer for seizure and transfer of shares intended for RLAs;
 - of all Tax collectors for the recovery from offshore taxpayers;
 - all Customs collector for the collection of taxes due by an importer.
- Consequently, all Public Accountants, upon receipt of the external constraint issued by the Receiver of Taxes, immediately seize the tax receivables and transfer them to the Treasury's coffers.
- Any refusal or hindrance made by a Public Accountant renders him/her financially and personally liable in accordance with the legislation in force. This default is noted from the moment when the Public Accountant to whom the constraint is addressed makes the payment without collecting the receivable from the debtor.
- In addition, in order to guarantee their deductibility for tax purposes, all expenses of value equal to or greater than five hundred thousand (500,000) francs paid by companies to all public administrations and similar entities are made exclusively by bank transfer, electronic transfer or in cash at bank counters. As a result, administrations are not entitled to require cash payments outside the bank counters.
- The 2021 Finance law reinforces the recovery measures of TSPP through express consecration of suspending the off-lifting of petroleum products of marketers with outstanding balances of TSPP. On the other hand, the regime of responsibility of legal tax payers like SCPD, SONARA, by foreseeing certain conditions, the possibility of directly ensuring a continuation of meeting actual tax payers.
- The non-payment of TSPP at legal deadlines pushes enterprises in charge of management of petroleum depots or refinery (SCDP and SONARA) to immediately suspend the off-lifting on marketers with outstanding balances to pay. The legal competent tax authorities shall have the duty of forwarding a copy of the suspension to their tax management centres.
- The 2021 Finance law gives the possibility to input the outstanding balance TSPP to the defaulting marketer.
- The issue of a notice to recover outstanding TSPP from defaulting marketer aim at releasing the burden on SCDP and SONARA, to pay off these taxes as part of their obligation as the legal recovery bodies.

Taxes, duties and taxes that have not been spontaneously paid by the due date shall be subject to the issuance of a notice of assessment.

The notice of assessment (AMR) is, for the purpose of establishing the receivable it represents, taken over in an accounting manner in accordance with the principle of accruals established by the territorially competent tax collector.

A monthly statement of outstanding amounts to be recovered on a notice of assessment is prepared by the assigning accountant at the end of each month.

**Supporting
documentation and
deadlines**

The following elements are used as support documentation:

- the Fiscal online platform of the DGT;
- the Tax Notice;
- the Bank Transfer Certificate;
- the transfer details.

The declaration shall take place no later than the 15th of the month following the end of each quarter for Imprest Holders and Managers. These are statements of expenditure paid, deductions made, any deductions and adjustments.

The deadline for payment after notification of the AMR varies depending on whether a declaration (15 days) or an assessment following the inspection (30 days) has been made.).

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Definition and legal references:

These are taxes, fees and charges levied for the benefit of regional and local authorities. The FEICOM, the Crédit Foncier, the National Employment Fund and the CRTV.

Legal references

- Finance law;
- Tax Code ;
- any other text in force on the subject.

**Actors and implementation modalities****Actors**

- MINFI (DGI, DGTCFM)

Implementation Modalities**i. Issue of local and Para-fiscal taxes**

The local taxes and the para-fiscal taxes in particular the audio-visual royalty, the contributions due to the consular chambers, the contribution to the CFC (Credit Foncier du Cameroon) and the contribution to the National Employment Fund, are paid on the basis of a unique tax recovery notice for the benefit of the Tax collector or the competent Treasury Accountant.

The unique notice summarizes all the tax elements which are the subject of global payment to the Tax collector. Therefore, there is no question of multiple notices or separate transfers established according to beneficiary entities. The taxpayers specify, in annex 1 of the declarations or payment supports, the details of the fees to be paid and the amount corresponding to each beneficiary according to the model provided by the administration.

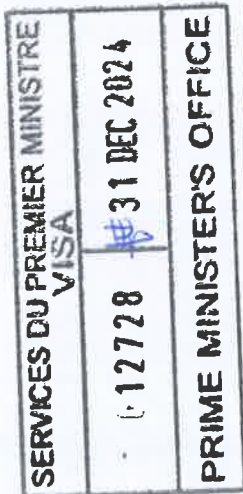
ii. Liquidation of local and para-fiscal taxes

The principle of the single payment does not call into question the methods of verification of the local taxes and *para-fiscal* taxes. These continue to be verified by taxpayers in accordance with the rates and tariffs in force, on declarative and printed supports made available to them.

The services in charge of the management and follow-up of taxpayers ensure that the medium for declarations or payment are necessarily accompanied by details of the rights and quotas pertaining to each of the beneficiary administrations.

iii. Collection (recovery) of local and para-fiscal taxes

In return for the tax notice issued by the tax administration, a receipt highlighting the details of the duties collected and paid to the treasury by the tax collection officer is issued to the benefit of the tax payer.



In specific cases of companies belonging to specialized management units and having establishments in different municipalities, they declare and pay all the taxes and duties intended for RLAs under the same conditions as above. In addition, they specify the details and the amount of taxes intended for each of the beneficiary municipalities or public bodies. The payment orders relating thereto are drawn up in the name of the Tax Receiver and not directly for the benefit of the municipalities.

Within the framework of the single payment of taxes for the benefit of the State and the organizations benefiting from para-fiscal taxes, the Tax Receivers ensure the distribution during the accounting by allocating the shares of each beneficiary in the accounts opened for this effect. The resources collected in the network of accounting posts are centralized with the superior accountant or centralizer no later than the 10th of the following month.

For each of the correspondents, a single central accountant is designated to assign his operations. In order to ensure the traceability of the operations of each correspondent, they are associated with the monthly validation of operations by the General Paying Treasurers before transfer to the accountant assigned to their operations.

The Public Treasury ensures the financial service of the PE and the RLA, in the same way as the Commercial Banks, and manages the deposits of the public administrations. For this purpose, the withdrawal and transfer orders of its correspondents and depositors are executed at its counters.

iv. Control of local and para-fiscal taxes

The law specifies the distribution of powers in the field of local taxes and charges control, between the State services and those of the RLAs.

Thus, the control of local taxes, namely, the contribution of business licenses, license fees, tax deduction, additional municipal cents, the tax on land and real estate, the car sticker, property transfer rights, tax on games of chance and entertainment, the annual forestry tax, the local development tax and the tourist tax falls within the domain of tax services.

As for municipal taxes, their control is ensured by the competent services of the RLAs.

However, certain control operations can be organized jointly by the State and municipal services, after concerted programming.

The control of para-fiscal taxes is ensured by the tax services.

v. Recovery of the local development tax

The local development tax is an intercommunal and equalization revenue paid by the employees of the public and private sectors and by tax payers eligible for the global tax and Patente, in conformity to the provisions of Article C 57 of the General Tax Code.

The proceeds of this tax are allocated to FEICOM or to any other body responsible for centralization and equalization.

It is therefore important to clearly distinguish the following situations :

- for public employees, it is deducted at source by the Treasury and transferred to FEICOM;
- for private sector employees under the DGE and specialized tax centres (CSI) of EPs, the tax is deducted at source by employers and transferred to Tax Revenue for its allocation to FEICOM via the Public Treasury.

vi. Deduction of 10% on local taxes and para-fiscal charges for assessment and collection costs

	<p>All taxes and duties collected by the administration on behalf of Regional and Local Authorities or the revenues of public bodies and consular chambers are subject to a 10% deduction in favor of the assessment and recovery administrations.</p> <p>This is in particular the product of the following direct debits:</p> <ul style="list-style-type: none"> - Additional council tax; - the contribution of business licenses; - the contribution of licenses; - the land and real estate tax; - the windscreen license; - property transfer rights; - the tax on games of chance and entertainment; - the annual forest charge (on the 50% share allocated to the municipalities); - the local development tax; - stamp duty on advertising; - the audio-visual license; - the tourist tax; - contributions due to the consular chambers; - the contribution to Crédit Foncier du Cameroun; - Contribution to the National Employment Fund. <p>This share is subject to a quarterly breakdown by the relevant departments.</p>
<p>Supporting documentation and deadlines</p>	<p>The following elements serve as support documentation:</p> <ul style="list-style-type: none"> - the online platform of the GDT (<i>www.impot.cm</i>) - the Notice of Taxation; - the Bank Transfer Certificate; - transfer details; - Receipts for payment of taxes. <p>The declaration takes place at the latest on the 15th of the month following the end of each quarter for Ticket Holders and Administrators. These are statements of expenses paid, deductions made, possible deductions and adjustments.</p> <p>The tax collection period for taxes established by way of an AMR is 30 days for those issued subsequent to tax control and 15 days for those issued after monthly declarations.</p>

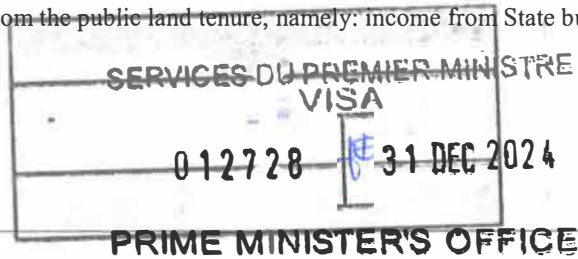


Definition and legal references:

By land tax and cadastral revenue, we mean income from the public land tenure, namely: income from State buildings, charges for occupying the public land and miscellaneous revenue from public services.

Legal references

- Finance law;
- Tax Code;
- any other text in force on the subject.



Actors

- MINFI (DGI, DGTCFM) ;
- MINDCAF ;
- PSRDCE (Programme for the securement of Land revenue, Cadastral and Land tenure).

Execution modalities

- i. The tax base for land tax and cadastral revenue fall under the competence of the administration in charge of State property, surveys and land tenure. Its collection is the responsibility of the Public Accountant. However, the control of these revenues falls within the competence of the tax administration for emissions.
With regard to the control of emissions, it is a question to verify on one hand the duties established the Payment orders by the Land Tenure Registrar and on the other hand, ensure that that the duties are regularly verified. In practical terms, the branches of the Securitization Program for Land, Cadastral and Land Receipts (PSRDCE) found in the Issuing Services (Land Service, Land Affairs Service, Land Conservation Service and Heritage Service) s " ensure that the rights issued have been correctly verified, taking account of the assessment rules, in particular the rates and bases in force.
- ii. With regard to the control of recoveries, the Treasury administration has to reconcile monthly and check the concordance between the amounts issued and those actually transferred to the Public Treasury. The "Large Companies" obligatorily pay the late, cadastral and land rights by direct transfer from their bank account to that of the Public Treasury domiciled at the Central Bank, as is the case with ordinary taxes and duties his operation is accompanied by a proper issue by the tax departments with the obligation to inform the Treasury services for monitoring the recovery, and those of the domains for updating.
- iii. The specific case of taxpayers coming under the specialized management units of the DGI.

Notwithstanding the terms of the points developed above, the specialized management units of the DGI exercise exclusive base competences,

Actors and implementation modalities

	<p>recovery and control with regard to companies falling under their files.</p> <p>By specialized management unit of the DGI within the meaning of this article, is meant the taxpayers falling within the portfolio of the Directorate in charge of Large Enterprises (DGE) and Medium Enterprises Tax Centres (CIME).</p>
<p>Support documentation and deadlines</p>	<p>The following elements serve as support documentation:</p> <ul style="list-style-type: none"> - the payment orders established by the Custodian of Land Ownership; - the statements of Transfer issued by the Registrar; - transfer details; - payment receipts



Definition and legal references:

Automobile stamp duties are governed by sections 594 to 603 of the General Tax Code (GTC).

All motor vehicles and two- or three-wheel motor vehicles in circulation in Cameroon are subject to stamp duty.

The rates of motor vehicle stamp duty are set as follows:

Automobile stamp duty rates for public transport vehicles and goods:

- vehicles from 02 to 7 HP15 000 francs;
- vehicles from 08 to 13 HP 25 000 francs;
- vehicles from 14 to 20 HP 50 000 francs;
- vehicles with more than 20 HP 150 000 francs.

For the other vehicles:

- vehicles from 02 to 7 HP30 000 francs;
- vehicles from 08 to 13 HP 50 000 francs;
- vehicles from 14 to 20 HP 75 000 francs;
- vehicles with more than 20 HP 200 000 francs.



Actors and implementation modalities

Administrative vehicles are exempted from motor vehicle stamp duty. Administrative vehicle refers to state-owned vehicles in the strict sense, excluding RLAs, PEs and other subsidized entities.

This exemption applies to both company vehicles, i.e. those assigned exclusively to a manager occupying a specific workstation, and service vehicles, i. e. those assigned for the common use of a department.

The person liable to pay motor vehicle stamp duty for a vehicle belonging to PEs, RLAs and non-organic structures (Programmes, Projects or other mission administrations) is the user of the vehicle, in this case the person in charge to whom the vehicle is actually assigned. For service vehicles, i. e. those not assigned to specific managers, these rights are borne by the budget of the concerned structure.

The following shall also remain exempt from motor vehicle stamp duty:

- vehicles contributing to the maintenance of order with number plates specific to the Defence Forces, the Gendarmerie and National Security;
- ambulances;
- vehicles under temporary admission used exclusively in the context of international cooperation projects.

Motor vehicle stamp duty is paid exclusively to insurance companies when the motor vehicle liability insurance premium is paid, at the time of the first subscription during a fiscal year of the motor vehicle liability insurance policy and this, in a single payment.

The 2020 Finance Law has set up a special method for collecting DTA on motorbikes. From January 1, 2020, this duty will be collected in a single levy by the supplier, at the time of sale and when the customs cordon is crossed in the case of imports. The ATD rate on motorbikes is readjusted to 10,000 (ten thousand) francs for two-wheeled vehicles and 15,000 (fifteen thousand) francs for three-wheeled vehicles. It is understood that for the machines whose fiscal power is equal or superior to that of the vehicle (two horses), the tariff and modalities of collection are those of the vehicles.

Proof of payment of motor vehicle stamp duty is established by presentation of the insurance certificate issued by the insurer.

In accordance with the provisions of Section 601 of the General Tax Code, the following offences are punishable by tax and/or criminal sanctions:

- failure to justify the payment of motor vehicle stamp duty to the officials responsible for inspection;
- the non-payment of the car stamp duty duly noted during the inspection;
- non-payment of motor vehicle stamp duty by the insured who has not subscribed to or renewed his policy at the end of a tax year.

The procedures for implementing the reform of the method of collecting stamp duty are set out in Minister of Finance Circular No. 006150/MINFI/DGI/LRI/L of 07 December 2016.



Definition and legal references:

It is a tax linked to acts of promotion and advertisement of the company on material or immaterial support.

Legal references

- Law No.2006/018 of December 29, 2006 on advertisement in Cameroon;
- General Tax Code (articles 589 to 593);
- any other text in force on the subject.

Actors and implementation modalities

Are subject to stamp duty on advertising:

- the posters;
- leaflets or prospectus;
- advertising boards;
- press advertising, radio, cinema, television and vehicles equipped with loudspeakers;
- any other tangible or intangible medium.
- Free donations and gifts within the framework of sales promotion.

we mean by:

- **poster:** engravings or advertising inscriptions on paper, protected or not, installed for a period of six (06) months in public places or open to the public, with or without payment of a fee or visible from a public place or on vehicles and not constituting signs;
- **leaflets and prospectus:** documents distributed free of charge to the public in public places or open to the public with or without payment of a fee and not having the character of a purely technical notice;
- **Advertising boards:** engravings and advertising inscriptions, illuminated or not, other than posters, installed in public places or open to the public for a fee or not, or visible from a public place or on vehicles and not having the character of a sign.
- **Free distribution of products within the framework of sales promotion:** It refers to products distributed with out any counterpart or with a price less than the final cost of the product. This is done with the objective of making the product known and appealing for increase in sales

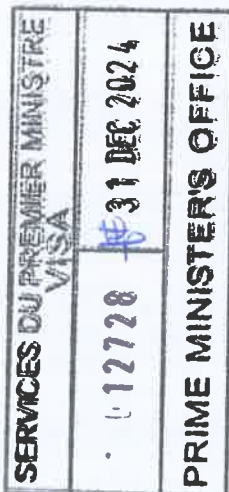
Tariffs

Stamp duty is levied at a rate of 3% of the invoiced cost of advertising for each medium, whether printed locally or imported, excluding motor vehicle advertising.

For motor vehicle advertising, the stamp duty is set at CFAF 30,000 per month per vehicle with diffuser. This fee is CFA 20,000 francs per month and per vehicle without diffuser.

The 2021 Finance law foresees increase of the stamp duty rate on tobacco and alcohol advertising. Previously set at 10% of advertising expenditure, this rate is now increased to 15%.





The payment of stamp duty on advertising does not include illuminated signs and plaques placed on the façades of commercial and industrial establishments for the purpose of locating them.

Method of collection

The payment of stamp duty on advertising is as follows:

1) Posters, leaflets and prospectus

The payment of stamp duty on advertising by these means is deducted at source by companies belonging to specialised management units and paid to the home centre under the same conditions as other taxes and duties.

Other advertisers shall declare and pay stamp duty on advertising to an advertising agency, on condition that the latter pays the amount of the duty collected within fifteen (15) days following the month in which the advertising duty was paid.

- **Posters, leaflets and leaflets printed in Cameroon:**

Printers based in Cameroon shall keep a register endorsed and initialled by the registration department on which they shall record all impressions of posters, leaflets and leaflets printed by them.

Each first month of the quarter, they shall return on declaration the amount of duties collected during the previous quarter.

Posters, leaflets and leaflets shall bear the name of the printer and their number in the printing register corresponding to the stamp received.

- **Posters, leaflets and leaflets printed outside Cameroon:**

Before their importation, users of these documents declare the nature and quantity to the Tax Office of their domicile or registered office.

Payment is made within one month of receipt of posters, leaflets or leaflets in Cameroon at the Tax Centre that received the declaration before import. No use may be made of these documents before payment of the fees.

2) Advertising boards

Companies and individuals belonging to the specialized management units that use billboards shall declare and pay stamp duties to the home centre under the same conditions as other taxes, duties and duties.

With the exception of the companies mentioned above, the other advertisers declare and pay to an advertising agency at the same time as the advertising costs, the amount of stamp duty payable by the advertising agency to make the repayment of the duties thus levied within fifteen (15) days following the previous month.

The declaration referred to above shall mention:

- the subject of the advertisement;
- the surname(s), first name(s), profession or company name, domicile or registered office of the persons or community in whose interest the advertising is carried out and, possibly, of the advertising contractor;

- the precise designation of the location of the panel.

3) Press advertising

- Printed newspapers in Cameroon

Publishers of printed newspapers in Cameroon collect the amount of stamp duty due at the same time as the insertion price and remit it, on declaration, to the home Tax Centre at the same time as the voluntary payment taxes, the collections made during the previous month.

For companies belonging to specialized management units, stamp duties on advertising are deducted at source at the time of insertion. The rights thus deducted are subject to declaration and repayment to the home centre under the same conditions as spontaneous payment taxes.

- Newspapers published outside Cameroon, but distributed in Cameroon

The insertion of an advertisement in a newspaper published outside Cameroon, but distributed on Cameroonian territory, gives rise to the declaration and payment of stamp duty on advertising at the time of payment of the corresponding advertising costs.

4) Radio and television advertising

Radio and television stations collect the amount of stamp duty payable at the same time as the advertising costs. They pay it back on declaration to the relevant Tax Centre at the same time as the spontaneous payment taxes, the collections made during the previous month.

For companies belonging to specialized management units, stamp duties on advertising are deducted at source at the time of insertion. The duties thus deducted shall be declared and repaid to the home centre under the same conditions as other taxes, duties and duties.

The declaration specifies:

- the subject of the advertisement;
- the name, address and location of the beneficiary of the advertisement;
- the unit or flat-rate cost and the number of insertions;
- the duration, date or period of insertion.

Radio and television stations shall keep a register endorsed and initialled by the department in charge of recording for the purpose of controlling such advertising. This register shows for each insertion the amount of fees charged and the references of the payment receipt

5) Advertising through the cinema

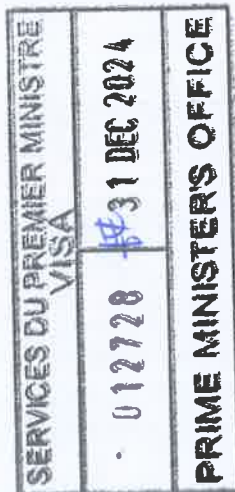
Cinema operators collect the amount of stamp duty payable at the same time as the price of the advertising projection. They pay it back on declaration to the relevant Tax Centre at the same time as the spontaneous payment taxes, the collections made during the previous month.

For companies belonging to specialized management units, stamp duties on advertising are deducted at source at the time of insertion. The duties thus deducted shall be declared and repaid to the home centre under the same conditions as other taxes, duties and duties.

This declaration specifies:

- the subject of the advertisement;





- the name, address and location of the beneficiary of the advertising, the unit or flat-rate cost and the number of screenings;
- the duration, date or period of the projection;
- the possible existence of a contract between the parties.

The cinema operators shall keep a register endorsed and initialled by the registration service which shall show the various screenings made, their cost, the amount of fees charged and the references of their payment.

6) Advertising by vehicle with or without speakers

Before putting a vehicle equipped with loudspeakers into service for advertising purposes, the owner must make a declaration. The service issues him a receipt to present at each tax audit.

The declaration specifies:

- the name, address and location of the vehicle owner;
- the characteristics of the vehicle and its date of entry into service in Cameroon;
- its registration number;
- the date of commissioning for loudspeaker advertising purposes.
- Stamp duties on advertising by vehicle equipped with loudspeakers fixed or not to the bodywork, are paid upon declaration by the owner:
- in the month following the quarter in which the vehicle was assigned to this service;
- in the first month of each quarter for subsequent payments.

The declaration is made at the Tax Centre of the owners' domicile or registered office.

7) Advertising by intangible medium

For the collection of stamp duty on intangible advertising, advertisers submit their returns monthly to their local tax office.

8) Free distributions within the framework of sales promotion

- The taxable base for stamp duties on advertising is constituted as follows:
- the value of the product distributed freely;

For that which concerns price reduction, the sum of cumulated rebates (reduction)

Stamp duty on advertising on free distribution of products is declared and paid by the enterprise to its attached centre by the 15 of the month at the latest, following the one that the sales promotion was made.

The present measures take effect (are applicable) for operations realized from the January 1, 2021.

Penalties

Any infringement of the requirements concerning the stamp on the advertising is punishable by a fine of an additional duty, with a minimum equal to that provided for the medium concerned.

The total absence of the register or receipt provided for in Section 592 of the GTC is punishable by a fine equal to CFA 50,000 francs with a penalty of CFA 5,000 francs per day of delay until the register or receipt is produced.

The registers must be submitted for approval in the quarter following that in which the publicity was carried out, under penalty of a fine of CFA 5,000 per visa omitted.

Each item in the register must include the payment references for stamp duty on advertising, under penalty of a fine of CFA 2000 per reference omitted.

Each poster, leaflet or leaflet must bear the name of the printer and the serial number of the advertisement in its register, under penalty of a fine of CFA 2,000 per omission and per poster, leaflet or leaflet.

Posters, leaflets or leaflets in contravention shall be seized on the basis of a report of the offence and destroyed within three months of their seizure, in the presence of a commission whose constitution and operation shall be determined by regulation.

When a display is seized while affixing the posters in a public place or a place open to the public, it is the only one required to pay the fees and penalties due.



Definition and legal references:

It is a tax linked to the dimensions of certain acts.

Legal references

- General Tax Code (articles 420 to 450);
- any other text in force on the subject.

Actors and implementation modalities

Are subject to stamp duty according to the size of the paper used, the minutes, originals and shipments of acts and writings cited in article 428 of the GTC. In particular, there are subject to:

- acts of administrative authorities which are subject to registration or which are issued to citizens and all consignments and extracts from civil status acts, orders and deliberations of said authorities which are issued to individuals;
- acts of administrative authorities and public establishments relating to the transfer of property, usufruct and enjoyment, auctions or contracts of any kind at auction, at discount and on submission and guarantees relating to these acts;
- requests, petitions and briefs in the form of a letter or otherwise, addressed to all the constituted authorities and to the administrations;
- the number 3 bulletins from the criminal record;
- Memoranda and invoices exceeding 25,000 CFA francs produced to public accountants to justify the expenditure.

The prices of the stamp duty of dimension are fixed as follows:

- 42 x 54 register paper: 1,500 CFA francs;
- normal paper size 29.7 x 42: 1,500 CFA francs;
- half-sheet of normal paper size 21 x 29.7: 1,500 CFA francs.

The 2020 finance law establishes a specific tax stamp of FCFA 25,000 on certain specific documents, namely:

- o contentious and graceful claims;
- o requests for suspension of payment;
- o requests for compensation, reimbursement or refund of taxes;
- o requests for tax incentives and abatements;
- o requests for tax transactions and approvals or authorization to exercise a profession (articles 470 bis and 557 bis).

The contribution of the stamp is paid either by the use of papers stamped by debit, or by the use of stamping machines, or by the affixing of stamps, or by means of visa for stamp, or on a declaration or on a production of reports or extracts, either on a fee basis.

As of January 1, 2019, the stamp tax is collected exclusively by the use of the stamping machine throughout the national territory.



The stamping of documents subject to the size stamp duty is carried out on each page.

Fuels and lubricants are exempt from the application of dimension stamp duty.

Under the terms of the 2020 finance law (art. 474 of the GTC), any fraudulent use of stamping machines is liable to a fine of one million CFA francs for the first time and ten million CFA francs in the event of recidivism, without prejudice to criminal sanctions

NB: Regarding stamp duties on registration, the stamp must be affix on all pages of the document.



Sheet No. RF-10	STAMPS ON PASSPORTS
Definition and legal references:	<p>The stamp on passports is provided for by</p> <ul style="list-style-type: none"> - Articles 442, 451 to 459 of the GTC. - Ordinance No 2021/003 of June 7, 2021 modifying and completing the certain provisions of Law No 2020/118 of December 17, 2020 on the finance law of the Republic of Cameroon for the 2021 fiscal year.
Actors and implementation modalities	<p>The rate of stamp duty on national passports is set at 110 000 F.CFA be it for the establishment, renewal or extension of passports. This due (price) is collected from the user during the on-line registration plate form which is set aside for the purpose. The procedures for accounting for passport stamps and visas are specified in a specific text.</p>



• **NON-TAX REVENUE**
- Revenues centres

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INTERMEDIATE REVENUES COLLECTION CENTRES

Definition and legal references:

Revenue centres may be set up for the collection of certain categories of revenue. They are established by an act of the Minister of Finance. Unless a derogation is granted by the Minister of Finance, taxes, duties and duties of a fiscal nature may not be collected through an agency. This permits a public administrator to collect the revenue listed in the corporation's deed, instead of and under the authority and control of the Public Accountant, for the benefit of the State and other public entities.

The acts of creating the revenue collection agency depends on the nature of the source from which the revenue is to be collected.

Legal References:

- Law No. 2018/012 of 11 July 2018 on the financial regime of the State and Other Public Entities;
- Decree No. 2020/375 of 7 July 2020 on the General Regulations of Public Accounting;
- any other text in force on the subject.

Actors and implementation modalities

The stakeholders involved are : the Vote Holder, the competent Public Accountant (TPG, AC, RM), the competent Financial Controller and the revenue collection agents .

Vote Holder :

In accordance with the conditions laid down for each of them,, a source of income is noticed, verified and authorised before being taken in the accounts and collected. All noticed and verified entitlements shall be subject to a document issued by the Vote Holder of the budget concerned, who alone shall take the initiative.

Non-tax revenues (service revenues) are issued and monitored exclusively through the budget documents below:

- the harmonised document of non-tax revenues ;
- summary sheets of weekly issues of non-tax revenue ;
- summary sheets of weekly collections of non-tax revenue.



Financial controller :

The Financial Controller is responsible for a priori controls and affixes the budgetary approval on the revenue collection certificates.

Public accountant :

Public accountants are responsible for collection of all duties indicated by Vote Holders.

They must provide justification of clearance of these charges within the time limits and in the forms stipulated by the regulations in force.

Clearance results either from actual collection, or from the reduction or cancellation of previously assessed entitlements, or from their being written off.

At the beginning of the financial year, the Paymaster Generals send the Treasury Department proposals for the appointment of revenue managers in their financial district. Revenue managers in EPs and other subsidised bodies are appointed by the Vote Holders of these bodies.

The accounting documents of a revenue officer (journal book, receipts) are ordered and distributed by the Directorate General of the Treasury, Financial and Monetary Cooperation (Public Accounts Directorate). In the case of EPs and other subsidised bodies, they are ordered by the Vote Holders, on the recommendation of the public accountants assigned to these bodies.

The accounting operations of the revenue manager are linked to the management of the accounting post of the Treasury with territorial jurisdiction and are carried out as follows:

- Issuance of a receipt to the paying party once the revenue has been collected;
- transferring entries to the journal book ;
- storage of receipts in a safe or, failing that, daily remittance to the local accounting office;
- for posts not equipped with a remote collection platform, the revenue manager transfers the revenue collected to the main accounting post every ten (10) days at the latest and every five (5) days for certain posts with significant revenue identified in advance by the Paymaster General;
- Daily or ten-dayly transmission of the accounts to the relevant Treasury accounting post and of the various periodic statements co-signed by the imprest administrator and the head of the department generating the revenue to the Treasury Department;
- integrating the revenue agent's operations into the public accountant's accounts. To this end, he sends his accounts to the Treasury accounting office to which he is attached on a daily or ten-day basis, together with his various periodic statements co-signed by him and the head of the department generating the revenue.

The steward of collection shall refrain from paying expenses of any kind whatsoever. He shall pay such receipts (cash, cheques or money orders) to the accounting office to which he is attached within the prescribed time limits against receipts.

The imprest administrators assigned to the judicial services shall ensure that all revenue collected by them is transferred to the relevant accounting officer of the Treasury, with a view to the distribution and payment of their quarterly performance bonuses.

The heads of accounting posts monitor and control the management of the revenue accounts attached to them.

All revenue generated by the specialised institutions under the responsibility of the Ministry of Social Affairs goes back into the running of these institutions.

- **Revenue** collected from unsolicited payments by taxpayers
- The Vote Holder issues adjustment vouchers at the request of the public accountant for revenue collected from unsolicited payments made by taxpayers.

Support documentation and deadlines

As far as supporting documents are concerned, these are:

- the harmonised non-tax revenue issuing slip;
- the revenue order (document authorising the collection of funds);
- revenue slip (cash receipts);
- transfer details (transfer details);
- payment listing (electronic collection);
- system-generated posting record, where applicable ;
- the payment order issued by the land registrar, if applicable;
- statement of transfer issued by the land registry, if applicable



PROCEDURES FOR THE IMPLEMENTATION OF THE BUDGET IN EXPENDITURE

Good management of all categories of expenditure is based on common principles:

- *it is the responsibility of the public authority to clearly define its objectives, and therefore, before any procurement of goods or services, it must work on special technical clauses so as not to depend on the supply of companies; the same applies to the relationship with subsidized organizations;*
- *any expenditure must be assessed in advance to ensure that it is sustainable within the general framework of the structure's operations; this assessment is a condition for compliance with the commitment plan; in the event that an expenditure has to be reassessed, the commitment plan must be revised*
- *the search for the economy through better price evaluation must be permanent; for example, Mercurial prices are a maximum, effective competition must make it possible to obtain better price conditions.*
- *the public structure must keep control of expenses throughout the process; thus the liquidation is not triggered by the company's invoice but by the demanding certification of the service provided*
- *compliance with laws and regulations is imperative*

Validity of support documentation:

The validity of a document constituting the expenditure file is assessed at the time when it becomes due, regardless of the time of completion of the operation to be carried out.

There exist several procedures for the implementation of the budget in expenditures:

1. Expenditure on goods and services (DBS)
2. Procedures for management of Personnel Expenditures (DP)
3. Procedure for execution of State Intervention expenditures (DI)
4. Other Budgetary Transactions (AOP)
5. Fiscal procedures related to the acquisition of goods and services (PEBS)
6. Tax procedures related to State personnel expenditures (PFDP)



1. Expenditure on goods and services (DBS)

- a. Public contracts and jobbing orders
- b. Penalties for the non-respect of contract execution deadlines
- c. Processing and reimbursement of retention guarantee in treasury accounting posts
- d. Regulation of regulatory fees
- e. Administrative Purchase Order (APO)
- f. Fuel and lubricant supply
- g. Water, electricity and telecommunications expenses
- h. Disbursement of funds
- i. Imprest accounts
- j. Settlement of expenditures prior to authorized for payment
- k. Carry-forward of Commitment authorisations and payment credits
- l. Taking into charge of bills (instalment or complete)
- m. Procedure for issuing of the Attestation of Irrevocable Transfer (AVI) relating to rendering of services



Definition and legal references:

Public contract: Written contract concluded in accordance with the provisions of the public contracts code, by which a contractor, supplier or service provider undertakes towards the State, a RLA or a EP, either to carry out works or to supply goods or services for a price.

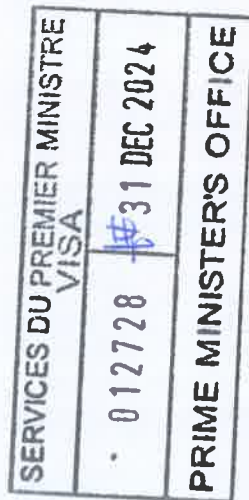
Jobbing order: Public contract for an amount of at least 5,000,000 FCFA VAT inclusive and less than 50,000,000 FCFA inclusive VAT inclusive.

Contract: Public contract with an amount of at least 50,000,000 FCFA VAT inclusive.

Legal references

The procedure for public contracts and jobbing order is governed by a number of texts, namely:

- Law No. 2018/011 of July 11, 2018 on the Code of Transparency and Good Governance in the management of public finances in Cameroon;
- Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Decree No. 2013/159 of May 15, 2013 establishing the specific regime for administrative control of public finances
- Decree No. 2018/366 of June 20, 2018 relating to the Public Contract Code and its subsequent implementing texts;
- Decree No. 2018/4992/PM of June 21, 2018 setting the rules governing the maturation process of investment projects;
- Decree No. 2020/375 of July 7, 2020 relating to the general regulations for public accounting;
- Order No. 402/A/MINMAP/CAB of October 21, 2019 setting the nature and threshold of contracts reserved for artisans, small and medium-sized businesses, grassroots community organizations and civil society organizations, and the terms of their application;
- Order No. 168/A/MINMAP of August 11, 2021 setting the conditions and modalities for the award and execution of design-construction contracts;
- Order No. 212/A/MINMAP of September 28, 2021 organizing the operation of the Internal Administrative Management Structures of Public Contracts;
- Order No. 000007/A/MINMAP of January 1, 2022 establishing the terms and conditions for the award and execution of framework agreements;
- the MINCOMMERCE Order setting the price list for the current year;
- Circular Letter n- 000010/LC/MINMAP/CAB of September 22, 2020, clarifying the payment documents of the Administration's co-contractors to be submitted for prior approval by the Ministry incharge of Public Contracts;
- Circular Letter No. 000006/LC/PR/MINMAP/CAB of August 17, 2021 clarifying the control of the award of public contracts and specifying the terms of its execution with Project Owners and Delegated Project Owners
- circular N°0001/PR/MINMAP/CAB/ of April 25, 2022 relating to the application of the public contract code;
- circular letter n°000002/LC/MINMAP/CAB of May 12, 2022 relating to the continuity of the public service in public contracts in the event of sanction of a Project Owner or Delegated Project Owners or members of a public contracts commission in accordance with the provisions of articles 194 and 195 of the public contract code;
- circular N°0001/PR/MINMAP/CAB/ of April 25, 2022 relating to the application of the public contract code;



- Circular-Letter N°000019/LC/MINMAP of 05 June 2024 relating to the procedures for setting up, depositing, keeping, returning and deconsigning sureties for public contracts
- any other text in force on the subject.

Actors and implementation modalities

Actors

The following stakeholders are involved in the execution of contracts and jobbing order :

- the Minister in charge of Public contracts;
- the vote holder and delegated vote holder ;
- the contract department head, the contract engineer and the project manager, if applicable ;
- the Finance controllers;
- the Public Accountants;
- the co contracting party;
- the SIGAMP.

Modalities

At the Central Level:

❖ **LEGAL COMMITMENT**

- **the Project Owner or the Delegated Project Owner / Vote holder**
 - ensures the availability of financing and :
 - registers or validates the contract in the PROBMIS system
 - Transmits the draft jobbing order or contract to the finance controller for budgetary visa (in 07 copies)
 - Proceeds with the reservation of credits.
- **the Finance Controller:**
 - proceed with the control of conformity:
 - for Draft Jobbing order and contracts: this check focuses on the consistency between the information (amount, name of the successful tenderer, Unique Identification Number, bank details, deadline for execution, etc.) indicated in the award decision and that of the draft jobbing of order or the contract;

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- for draft amendments: the check shall be carried out to ensure consistency between the information contained in the minutes of the examination of the . Contract Committee or in the opinion of the Central Control Commission if applicable, and the draft amendment

- affixes and the budgetary visa and prints if it is in conformity
- visas each page of the original as well as the first and last pages of the copies of the draft contract or addendum (additional clauses) and affixes the "BUDGETARY VISA" stamp on all the pages of each copy

the Project Owner or the Delegated Project Owner / Vote holder:

- ❖ signs and endorses contracts, notifies the co-contracting party for registration within one month;
- ❖ Forwards the copy of the contract endorsed or Jobbing signed or endorsed by MINMAP, MINEPAT, ARMP and the competent finance controller

ACCOUNTING COMMITMENT

the Ministry in charge of Public Contracts:

- ❖ approves the general and final bill or the final invoice;

the Project Owner or the Delegated Project Owner / Vote holder:

- ❖ issues a commitment voucher and a commitment certificate;

the Finance controller:

- ❖ processes the commitment form and issues the debt claim.

VERIFICATION AND ORDER FOR PAYMENT

the Vote Holder:

- ❖ enters and prints the immobilization form in the PROBMIS system (investment);
- ❖ settles and authorizes the expenditure;

the Finance controller

- ❖ carries out regularity checks;
- ❖ scans the elements of the expenditure file (first and last page for contracts and purchase order);
- ❖ forwards the file through a mail enclosure slip, to the public accountant for the rest of the procedure.



At the deconcentrated level:

LEGAL COMMITMENT

- ❖ ensures the availability of financing the **Project Owner or the Delegated Project Owner / Vote holder:**
 - ❖ transmits the draft jobbing order or endorsed contract to the finance controller for budgetary approval (in 07 copies)
 - ❖ proceed with the reservation of credits

the Finance controller:

- ❖ carries out compliance/conformity controls:
 - for draft jobbing order and contracts: this check focuses on the consistency between the information (amount, name of the successful tenderer, Unique Identification Number, bank details deadline for execution, etc.) indicated in the award decision and that of the draft jobbing order or the contract;
 - for draft amendments: the check shall be carried out to ensure consistency between the indications in the examination report of the Contract Commission or the opinion of the Central Control Commission, where applicable, and
- ❖ visas each page of the original as well as the first and last page of the copies of the draft contract or addendum (additional clauses) and affixes the stamp "BUDGETARY VISA" on all the pages of each copy;
- ❖ affixes the budget visa;
- ❖ transmits the approved draft jobbing order / contracts or addendum, dated and subscribed by the other party to the Vote Holder/Project Owner for signature

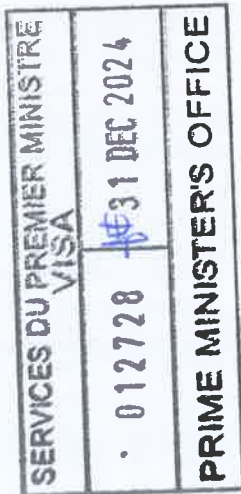
the Project Owner or the Delegated Project Owner / Vote holder:

- ❖ signs the contract or endorse and notifies the co-contractor for registration within one month;
- ❖ sends a copy of the contract or the registered jobbing order to MINMAP, MINEPAT and ARMP;
- ❖ forwards all acts of cancellation and termination of contracts to the Financial Controller

ACCOUNTING COMMITMENT

- ❖ **the Ministry in charge of Public Contract:**
 - approves the general and final advance payment (decompte) or the final invoice;
- ❖ **the Project Owner or the Delegated Project Owner / Vote holder:**
 - issues the purchase order;
 - sends the order form accompanied by the expenditure file to the finance controller;
- ❖ **the Finance Controller:**
 - prints the certificate of commitment;





VERIFICATION AND AUTHORIZING PAYMENT

the Vote holder:

- ❖ verifies and authorises the payment of the expenditure;
- ❖ signs the payment order issued by the finance controller;

the Finance controller:

- ❖ carries out regularity checks;
- ❖ forwards the expenditure file through a mail enclosure slip to the public accountant for the rest of the procedure.

The Financial Controller's evidenced of the control of regularity of the expenditure materialises with the "VALIDATED EXPENDITURE" on the entitlement and on the expenditure file.

Public establishments:

* LEGAL COMMITMENT

- **The project owner or the delegated project owner/Vote Holder :**
 - ensures that funding is available and prints the contract or addendum from the IT system;
 - forwards the draft jobbing order, contract or addendum , to the Financial Controller for budget visa (07 copies); proceed with the reservation credit.
- **The Financial Controller :**
 - carries out the conformity check,
 - for draft jobbing order s and contracts: this check essentially concerns the consistency of information (name and address of the successful tenderer; NIU and RIB of the successful tenderer; subject, amount and deadline for performance of the contract, etc.) indicated in the award decision and that in the draft jobbing order or contract, on the one hand, and the consistency of the RIB contained in the file, on the other;
 - for draft addendums: the check concerns the consistency of information contained in the minutes of the Contract Award Commission or the opinion of the Central Audit Commission, where applicable, and the draft addendum.
 - affixes and issues the budget visa if conformity is established ;
 - countersigns each page of the original and the first and last pages of the copies of the draft contract or addendum and stamps "BUDGETORY VISA" on all pages of each copy.
- **The project owner or the delegated project owner/Vote holder :**
 - signs contracts and addendum and notifies them to the co-contractor for registration within one month ;
 - forwards a copy of the signed contract, jobbing order or addendum to MINMAP, MINEPAT, ARMP and the financial controller.

* ACCOUNTING COMMITMENT

- **The Ministry in charge of Public contract :**
 - refers to the general and final instalment of account or the final invoice.
- **The project owner or the delegated project owner/Vote Holder :**
 - issues a commitment voucher as well as a commitment certificate.
- **The Financial Controller :**
 - proceed with the treatment of the commitment voucher and printing of the indebtedness title.

*** VERIFICATION AND AUTHORISATION**

- **The Vote Holder :**
 - verifies and orders the expenditure ;
- **the Financial Controller :**
 - checks that it is in order;
 - forwards the file to the public accountant for further processing

the Ministry in charge of Public Contract:

- ❖ approves the general and final advance payment (décompte) or the final invoice;
- ❖ the Project Owner or the Project Owner's Representative;
- ❖ sends the draft contract or jobbing order to the finance controller (in 07 copies);

The Finance Controller:

- ❖ checks the regularity of the draft contract or purchase order;
 - for draft jobbing orders and contracts: this check essentially concerns the consistency between the information (amount, name of the successful tenderer, UIN, RIB, execution time, etc.) indicated in the award decision and that of the draft jobbing order or contract;
 - for draft amendments: the check shall be carried out to ensure consistency between the indications in the examination report of the Contract Commission or the opinion of the Central Control Commission, where applicable, and
- ❖ affixes the budgetary visa on the draft jobbing order or contracts , when it is in conformity
- ❖ transmits the endorsed/visa draft to the Contracting Authority for signature;
- ❖ sends the validated file to the public accountant for further processing.

the Public Accountant:

- ❖ checks the regularity of the file transmitted by the finance controller;
- ❖ takes charge and makes the payment.

NB:

- the accounting posts systematically reject any file not bearing the mention “validated expenditure” and return it to the sending department.



- Penalties for late performance of public contracts are transferred to the ARMP account opened in the books of the Public Treasury for ministerial departments or to the BICEC account for other public entities.

Cautions and guarantees relating to public contracts

All public contracts must include the clauses relating to the final guarantee. The retention of guarantee does not apply to contracts that are not subject to a guarantee period, such as intellectual services..

The amount of the final caution, the rate of which is between 2% and 5% of the market including tax, is established within twenty (20) calendar days following the notification of the market and in any case before the first payment. The final bond shall be released by a release of the MO/MOD after provisional reception, in the case of contracts with a guarantee period, while in the case of contracts without a guarantee, this release shall be subject to the provisional reception and approval by MINMAP of the last statement or invoice, as the case may be and released upon provisional reception.

NB: The tender guarantee is not payable in the context of procedures by mutual agreement, except for the cases provided for in article 109 (b) and (c) of the Public Procurement Code, which are subject to competition

A Performance bonds, or retentive guarantee, the amount of which may not be greater than 10% of the contract including tax, is established when the contract is accompanied by a warranty or maintenance period. The performance bond is released or the retention monies reimbursed, by a release of the MO after the final reception and approval by the MINMAP of the General and Final invoice.

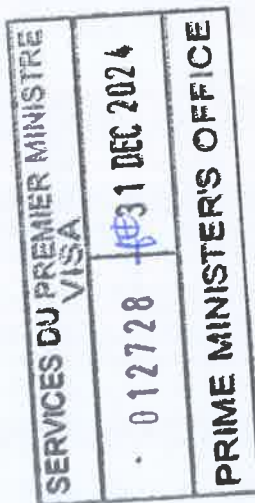
Reception commission:

The services performed within the framework of Public Procurement are systematically the subject of reception by a commission whose composition is indicated in the special administrative clauses of the contract. . In addition to the effectiveness and quality of the services, the reception or technical reception commission verifies, before declaring reception of the work or the technical reception of the studies, that the service orders notified to the co-contractor during the execution of the services have all been regularized by amendment and that the certificates of conformity and the pre-reception report, if applicable, are produced. This reception committee generally includes:

- Chairperson: the project owner or his duly authorized representative;
- Rapporteur: the contract engineer;
- Members :
 - The representative of MINMAP attends the work of the commission as an observer. He does not take part in the deliberations and his signature is not required in the reception report.

In any case, the presence or absence of the MINMAP representative at the works deliberation of the Commission, has no impact on the payment procedure.

- the contracting authority or its representative in the event where the contracting authority is not a signatory;
- the head of the contract service;
- the project manager, if applicable;
- the contractor.



To be valid, the minutes of the reception of services must be signed by at least two thirds (2/3) of the duly convened members of the Commission, including the Chairman, in accordance with the provisions of article 157(2) of the Public Contract Code. The MINMAP representative does not sign the said minutes. However, proof that the members and the MINMAP representative have been convened is an attachment of the invitations to the said minutes for the purpose of compiling the file of documents, with a view to obtaining MINMAP's approval of the general and final instalment or the last invoice.

In addition to the effectiveness and quality of the services, the reception or technical reception commissions verifies, before pronouncing the reception of the works or the technical reception of the studies, that the service orders notified to the co-contractor during the performance of the services have all been regularised by means of an amendment and that the certificates of conformity and the pre-reception report have been produced as the case may be.

NB: Road maintenance and engineering works expenditure

The procedure relating to this category of expenditure is the same as for public contracts and jobbing orders.

However, the reception commission and technical reception of works financed with resources from the Road Fund are carried out by design and control offices, without prejudice to any other control by the competent engineers of the Ministry of Public Works, the Ministry of Housing and Urban Development, the Road Fund and by the controllers of the Ministry of Public Contracts, in accordance with the operating rules of these structures.

Elements of the expenditure file to be produced:

At the time of the legal commitment:

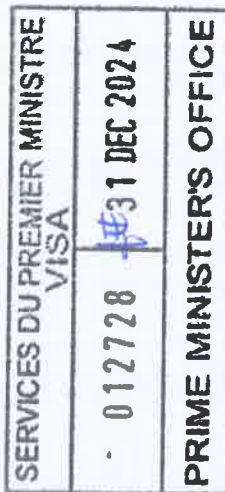
NB: Tender documents provided at the time of committee works, shall be valid at the moment of legal commitment

a) draft jobbing order or contract

- the notice of a call for tenders or the authorization by mutual agreement, as the case may be;
- the opinion, at the award stage, of the Contract Commission or the Central Contract Control Commission, depending on the threshold, or the opinion on the examination of the draft contract by mutual agreement ;
- the non-objection notice from the funder for jointly funded projects;
- the press release and the award decision;
- the extract from the project journal mentioning the projected expenditure or the modification thereof authorized by MINEPAT;
- the journal extract for public establishment projects or its notification by the deliberating organ;
- the letter of financing from MINEPAT for projects financed by chapter 94;
- the stamped registration attestation generally by the DGI plate form system;
- the valid stamped attestation of fiscal conformity generated by the DGT IT system;
- the location plan signed by Service Provider and stamped;
- the bank identity statement (RIB);
- the jobbing order or the contract signed by the contractor;



**Support
documentation and
deadlines**



- the certified copy of the certificate of non-exclusion from public procurement (CNE).
- b) the draft Addendum:
- the draft addendum (avenant) signed by the holder (in 07 copies);
 - the minutes of the examination of the draft addendum (avenant) by the contracting committee responsible for the basic contract;
 - the donor's notice of no objection for jointly financed projects;
 - proof of additional funding when the addendum (avenant) has a financial impact;
 - a copy of the basic contract;
 - a copy of the addendum (avenant)s previously concluded, if applicable;
 - a certificate of no-fee issued by the initial bank, for addendum (avenant)s with change of bank address;
 - the engagement form.

NB:

- **the bid deposit is not payable within the framework of over-the-counter procedures, with the exception of the cases provided for in article 109 (b) and (c) of the Public Contract Code, which are subject to competition.**
- **the addendum (avenant) regulating service orders must be regularly recorded;**
- **the addendum (avenant) with financial impact must be guaranteed in the same way as the basic market**

At the time of the accounting commitment:

- the jobbing orders or contract signed by the competent authority and duly registered (to be scanned: first and last page);
- the service order to start the work;
- the registration receipt from the DGI platform the final deposit for the first advance payment: decomppte (to be scanned);
- the guarantee retention, if required in the contract (to be scanned);
- the caution for advance payment for the start of work, if applicable;
- the service note designating the public works engineer, if applicable;
- the insurance documents, if required in the contract (to be scanned);
- the commitment form generated by the system (to be scanned) or purchase order or any other support materializing the commitment if applicable;
- the commitment certificate (to be scanned) or any other backing document;
- a copy of the guarantee certificate of at least six months for the equipment whose maintenance is required;

- the tax notice, for taxes withheld at source;
- Service notice for start of work, prolongation of work, suspension and re-start of works.
- - the addendum (avenant) signed by the competent authority and duly registered, where applicable ;
- - the rider regularising the suspension service orders, the extension of deadlines and the resumption of work, as applicable

At the time of verification and authorizing payment:

- the provisional or final advance payment in four (04) copies, endorsed by the contractor, the project manager, the engineer and the head of the contract service, and closed/endorsed on the back by the contracting authority. Regarding the general and final advance payment statement or the final invoice, the MINMAP visa is required in addition (to be scanned);
- the reception report, if applicable, signed by at least 2/3 of the members, including the chairman (to be scanned);
- the delivery slip signed by the holder and the Vote holder or the delivery slip or the service certificate signed by the service provider and the Vote holder, or proof of service signed by the Vote Holder, where applicable
- the debt claim document issued by the Finance Controller and verified by the Vote holder (to be scanned);
- the bank domiciliation certificate (RIB) dated less than three months from the account indicated in the holder's offer and included in the jobbing order or the basic contract, or the bank domiciliation certificate (RIB) of a new account accompanied by the addendum (avenant) modifying the account of the basic contract, if applicable;
- the valid tax conformity attestation generated by the platform and stamped;
- the payment order approved by the Financial Controller and signed by the manager or any document in lieu thereof;
- And all the expenditure file requested for, at the moment of accounting commitment

NB: -

- The documents provided at the time of verification/endorsement shall be valid throughout the rest of the procedure.
- Documents to scan shall concern only central and deconcentrated services of the State
- For the acquisition of rolling stock, the authorisation of the Prime Minister, Head of Government, is required.



PENALTIES FOR THE NON-RESPECT OF CONTRACT EXECUTION DEADLINES

Definition and legal references:

Sums deducted from the amount due to the Contractor for exceeding the contractual time limits attributable to the Contractor, according to the rules set out in the Contract or the Jobbing Order or the GCC to which the Contract refers.

Penalties for late payment may be applied by deduction from the remaining sums due to the contractor or, failing this, by the issue of a collection order.

They shall take effect as from the exceeding of the contractual deadlines.

Legal references

- Decree n°2001 on the creation l'ARMP ;
- Decree No. 2005/5155/PM of November 30, 2005 establishing the operating procedures of the Allocation Account for the Regulation of Public Contracts, specifically Article 9.c.1;
- Decree No. 2018/366 of 20 June 2018 on the Public Contracts Code;
- Decree No. 2018/355 of 12 June 2018 to lay down common rules applicable to the procurement of public companies;
- Executive Order No. 033/CAB/PM of February 13, 2007 implementing the specifications of the general administrative clauses applicable to public contracts;
- any other text in force on the subject.

Actors and implementation modalities

Stakeholders

- Project Owner or Delegated Project Owner ;
- MINMAP, (Final general bill or final invoice)
- Finance Controller ;
- Chief of Service or contract engineer;
- Accountant (payment to the benefit of ARMP, the amount of lateness Penalty);

Execution modalities

The procedure is as follows:

- the contract engineer, the project owner if applicable, the contract service head make sure, before signing the instalmental payment (decompt), that the contract has been executed on time

In the case where the contract has been executed beyond the deadline for which the contractor is responsible:



	<ul style="list-style-type: none"> - the project owner or the engineer, as the case may be, draws up and attaches to the existing statement, a sheet relating to the payment of late penalties, which shall be deducted from the sum to be paid to the contractor, which must be signed by the engineer and the contract service head. - the Project Owner will proceed with the authorization of payment of the corresponding amount of the late penalties, if any; - the finance controller ensures the exactitude in the calculation of the lateness, as well as the accounting consideration of the amount of penalty, duly established in a separate statement; <p>Payment is made by the Public Accountant into the ARMP account opened in the Treasury.</p>
<p style="text-align: center;">Support documentation and deadlines</p>	<ul style="list-style-type: none"> - Notification by service order, the commencement of work; - The modified contract regularizing the eventual service note extending the initial contract; - The service order suspending and re starting the execution of works, if applicable; - The reception minutes of works, signed by at least 2/3 of its members including the Chairperson, if applicable; - Instalment of lateness penalty contained in the expenditure file of the provisory instalment established and validated during the payment of the contract; - Revenue recover order issued by ARMP either to the Project Owner or directly to the Contractor, if applicable - Payment Mandate; - Order to pay into account, cheque, cash, by the Service Provider, with receipts for proof; - Commitment voucher of the instalment issued by the competent Ministerial Department and the assimilated ones; - Commitment voucher of penalties issued by the Vote holder.

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VISA
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PRIME MINISTER'S OFFICE

PROCESSING AND REIMBURSEMENT OF RETENTION GUARANTEE IN TREASURY ACCOUNTING POSTS

Definition and legal references:

The retention guarantee, where applicable, is to ensure the proper execution of the contract and the recovery of the sums for which the contractor would be liable to pay, under the contract for the period of the guarantee.

The institution of a retention guarantee emanates from the existence of a guarantee or maintenance deadline in the contract clauses. The guarantee deadline is the period provided for by the contract, and during which the Project Owner or the Delegated Project Owner's may make reservations regarding the deficiencies poor execution of work, which was not identifiable at the time of reception.

The retention guarantee is thus, an amount of money retained by the assigned public accountant at the moment of the payment of a contract. This retained amount from the co-contractor, serves as a security to the Project Owner or Delegated Project Owner.

Legal references:

- Decree No. 2018/366 of June 20, 2018 on the Public Contract Code;
- Decree No. 2020/375 of July 07, 2020 on the General Regulations of Public Accounting;
- Order No. 033/CAB/PM of 12 February 2007 laying down the general administrative clauses applicable to public contracts;
- Instruction No. 2020/017/I/MINFI/SG/DGTCFM/DCP on General State Accounting of 04 May 2022.

Actors and implementation modalities

Legal Modalities :

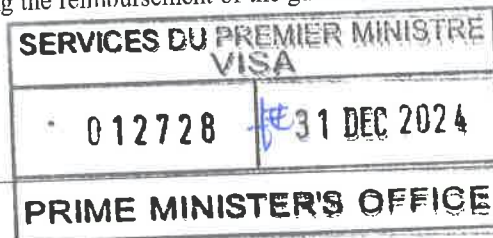
Article 138 (2) of the Public Contract Code stipulates that: « guarantee retention is deducted or good execution caution is constituted, when the contract is concluded within the period of guarantee, and this cannot be more than 10% of the initial contract amount, increased eventually, by the amount of the revised contract ».

Reimbursement Modalities :

- The Service Provider addresses a hand written application to the Project Owner;
- The good execution caution is released or guarantee retention is reimbursed, through the free will of the Project Owner, after the final reception, and the final instalment payment is endorsed by MINMAP ;
- The Service Provider writes to the Public Accountant requesting the reimbursement of the guarantee retention as per the amount closed of the general and final instalment ;

The Public Accountant proceeds with:

- The verification of the regularity of documents ;
- The issuance of the receipt of reimbursement;



	<ul style="list-style-type: none"> • The scheduling and payment. ➤ In the case where the retention guarantee had a bank caution ; <p>- the Service Provider contacts the issuing institution and having handy, the amount closed of the General and final free will instalment or the last invoice.</p>
<p>Supporting documentation and deadlines</p>	<p>To file in for the restitution of the retention guarantee at expiry, the service provider must provide the following documents:</p> <p>In the commitment order zone:</p> <ul style="list-style-type: none"> - a stamped request addressed to the public accountant; - a photocopy of the contract or the jobbing order; - a release of the guarantee issued by the Project Owner or the Project Owner's Delegate; - a statement of receipt of the retention guarantee; - a photocopy of the tentative reception report; - the original of the final reception report; - valid attestation of bank account details; - a photocopy of the deduction statement(s); - an original of the general and final bills that carry the visa of MINMAP, if applicable. <p>In the purchase order zone:</p> <ul style="list-style-type: none"> - a stamped request from the service provider addressed to the assigned accounting post, together with the declaration of revenue; photocopy of the provisional reception report; - the original of the final reception report; - An attestation of from the Project Owner or the Delegated Project Owner uplifting the guarantee; - a photocopy of the contract, the jobbing order or the contract; - valid attestation of bank account details; - a photocopy of the retention guarantee statement(s); - an original of the general and final bills that carry the visa of MINMAP



Definition and legal references:

Percentage deducted (rate of 0.5%) from the amount including VAT of a contract, a jobbing order, or an addendum (or additional contract clauses) concluded between a public entity and a service provider bearing on the supply of goods, carry works of to render a service.

Legal references

- Law No. 2002/014 of 30 December 2002, article 16
- Decree No. 2005/5155/PM of November 30, 2005 establishing the operating procedures of the Allocation Account of the Public Contracts Regulatory Agency, specifically Article 9.a.1
- any other text in force on the subject.

Actors and implementation modalities

- Project Managers and Delegated Project Managers
- Finance controller or Directorate General of the Budget for Ministries
- Accounting Officer, Municipal Revenue Collector or Public Treasury

Execution modalities**Legal commitment**

The Contracting Authority forwards the draft Revenue Order(s) to the Finance controller for prior budgetary approval.

Accounting Commitment

The Contracting Authority makes an accounting commitment through the Order of Receipts, which is reflected in the issuance of a payment mandate.

Verification

The Finance controller (or the entity acting in its place) verifies that the allocated allocation bears the amount corresponding to the Revenue Orders. In this case, it returns the file to the Contracting Authority for approval.

Payment Authorisation

The Contracting Authority draws up a mandate or payment order, which it signs and forwards to the Finance controller for further processing.

The Contracting Authority carries out the control and draws up a form for transmitting the expenditure to the accounting item for payment.

Payment is made by the Municipal Treasurer, the Accounting Officer or the related accounting position in the SAA account opened in the Treasury's books.



**Support documentation
and deadlines**

- Copy of Signed Contract or jobbing order, addendum, or Additional contract clause;
- Reception Order drawn up by the ARMP and made available to the Contracting Authority or the Deputy Contracting Authority
- Payment order;
- Decision to pay regulation rights signed by the project owner
- Transfer Order or Cheque made out to ARMP (Public Companies, Public Establishments, Decentralized Territorial Communities);
- Commitment form issued by the Ministerial Departments and similar.



Definition and legal references:

The administrative purchase order procedure is an operation for the acquisition of goods and services whose amount is less than five million (5,000,000) CFA francs with tax inclusive. The deadline for delivery of the service, which may not exceed the financial year, is expressly stated on the ACO.

Legal references

The APO procedure is governed by a number of texts, namely:

- Law n°2018/012 of July 11, 2018 on the fiscal regime of the State and other public entities;
- Decree No. 2018/366 of June 20, 2018 on the Public Contracts Code;
- the MINCOMMERCE Order to fixing the prices of the official price list;
- any other text in force on the subject.

Actors and implementation modalities

Stakeholders

- the Vote holder ;
- the Finance controller ;
- the Public Accountant;
- the Stores Accountant;
- the Service Provider.
- the expert in the field concerned for services requiring special technical skills.

Modalities

It is as follows:

At the moment of the legal commitment

At the central level:

- the request of needs in the PROBMID application by the vote holder;
- the expression and centralisation of needs by the Vote holder ;
- The establishment of a needs expression form by the vote holder in the commitment order zone;
- The establishment of the APO
- the collection of price proposals in pro forma form;
- the election and awarding of the lowest bidder;
- the establishment by the Vote holder of the Administrative Purchase Order in (03) three copies;
- obtaining the prior approval of the Finance controller;
- the signature of the ACO by the Vote holder and the service provider;



- the issue of the commitment form, the commitment authorisation or the purchase order for the corresponding amount;
- the issue of the commitment certificate;
- the establishment of the commitment order and certificate in the commitment order zone at the appropriate amount;
- the registration of the Administrative Purchase Order on the reverse side within one month, from the date of issue of the debt claim in the commitment order zone and the finance controller's approval in the purchase order zone.

At the level of deconcentrated:

- expression of needs and centralization by the Vote holder;
- the issuance by the Vote holder of the Administrative Purchase Order;
- the collection of price proposals in the form of a pro forma;
- the election and award of the lowest bidder;
- the establishment by the Vote holder of the Administrative Purchase Order in (03) three copies;
- obtaining the budgetary visa from the Finance controller;
- the signature of the BCA by the Vote holder and the service provider;
- the issuance of the purchase order for the corresponding amount;
- the edition of the commitment certificate;
- the registration of the Administrative Purchase Order on the back within one month from the date of the finance controller's visa.



At the level of public Establishment:

- expression of needs and centralisation by the Vote Holder;
- the issue by the Vote Holder of the Administrative purchase Order (APO);
- the collection of price proposals in the form of pro formas;
- Selection and award to the lowest bidder;
- the Vote Holder draws up the APO in three (03) copies, for the amount corresponding to the lowest bidder;
- obtaining the Financial Controller's budgetary approval;
- the ACO is signed by the Vote Holder and the service provider;
- issuing the certificate of commitment;
- registration of the Administrative Purchase Order on the reverse side within one month of the date of the Financial Controller's budgetary approval.

• **At the time of verification and ordering for payment:**

- the settlement of the final invoice by the Vote holder;
- entering and editing the asset record in the PROBMIS device (investment);
- the edition of the payment order and the liquidation report;
- the signing of the payment order by the Vote holder and transmission of the file to the Finance controller for control and validation;
- the scanning and archiving of the file by the Finance controller;
- transmission of the file to the Public Accountant for further processing.

Public Accountant:

- checks that the file is in order ;
- takes charge of and pays the tax;
- pays back the withholding tax within the legal deadlines, once the net amount has been paid.

Reception commissions for any purchase order are composed as follows:

- Chairman: the accredited Vote holder or his representative ;
- Rapporteur : the Accountant or the expert in the field concerned by the service if necessary;
- Members:
 - the beneficiary of the works or supplies, if different from the Vote holder;
 - the supplier or service provider ;
 - the stores accountant, if he is not a rapporteur.

**Support documentation
and deadlines**

supporting documents produced

At the time of commitment

The expenditure file submitted for the Finance controller's budgetary approval, with regard to the purchase order procedure, shall include:

- an administrative purchase order edited from the PROBMIS device or an Administrative Purchase Order project, if applicable
- a draft administrative purchase order, if applicable ;
- an expression of needs form ;
- a pro forma invoice;
- credit card (in the purchase order zone)
- a trade register;
- a stamped certificate of registration;
- a stamped location plan signed by service provider;
- a stamped valid attestation of fiscal conformity ;
- a certificate of bank domiciliation dated less than three months ago ;
- an original certificate of non-exclusion from public procurement ;
- a certificate of commitment



At the time of verification and ordering for payment

For administrative purchase orders, the expense file to be validated includes the following documents:

- the administrative purchase order signed by the Vote holder and the supplier, duly registered and accompanied by the registration receipt generated from the platform of the GDT;
- the pro-forma invoice, duly signed by the service provider and validated by the Vote holder;
- the commitment voucher or any other support materializing the commitment as the case may be;
- the commitment certificate;

- a copy of the certificate of guarantee of at least six months for equipment requiring maintenance;
- the tax notice ;
- the immobilization form, where appropriate;
- the stamped final invoice in four copies, settled by the Vote holder;
- the report of receipt signed by all the appointed members;
- the delivery note signed by the service provider and the Vote holder or the certificate of service made, as the case may be;
- the debt claim validated by the Vote holder;
- attestation of valid fiscal conformity generated by the DGI platform;
- Bank identification details (RIB), not more than three (3) months old and attached to the administrative purchase order;
- the stamped valid tax registration attestation generated by the DGI platform;
- a copy of the commercial register;
- the electronic registered payment receipt or any document attesting payment generated by the DGI platform;
- the payment order or any document in lieu thereof.

NB: The documents provided at the time of the commitment remain valid for the rest of the procedure until the payment phase.

- For expenses linked to seminars, workshops, forums and carried out under normal procedure, the finance controllers ensure, prior to affixing their visa, that the file of expenses relating thereto includes, in addition to the elements listed above, the following parts:

- the okay of the vote holder ;
- the memorandum of expenditure and budgetary allocation ;
- the calendar or planning of the seminar;
- the list of participants.

For expenditures relating to the maintenance and the reparation of vehicles, in addition to the above-listed documents the appropriate car registration tile is provided



ACQUISITION OF FUEL AND LUBRICANTS

Sheet No. DBS -06

Definition and legal references:

The supply of petrol, oil and lubricants is governed by a number of laws, namely:

Legal basis

- Law No. 2018/012 of 11 July 2018 on the financial regime of the State and other public entities;
- MINCOMMERCE decree fixing the mercurial price;
- any other text in force on the subject

Actors and implementation modalities

Stakeholders:

- the Vote holder ;
- the Finance controller ;
- the Public Accountant;
- the Subject-Accountant.



The supply of fuel and lubricants is done differently, whether one is in an area with marketers or in an area without marketers.

Thus, in areas with marketers, the supply of fuel and lubricants to administrations is carried out according to the Administrative Purchase Order procedure. Fuel and lubricants are purchased exclusively from oil companies to eliminate additional transaction costs and ensure that the corresponding fuel coupons are valid throughout the country.

In areas without marketers, Secondary vote holders may obtain supplies from service stations by the procedure of releasing funds, on the basis of a decision signed by the competent administrative authority.

NB : The procedure for the supply of fuel and lubricants shall be exempted from the registration formality and from stamp duty

To this effect, no document should be stamped

Support documentation and deadlines

Supports or supporting documents produced

In areas with marketers:

- the administrative purchase order, jobbing order or contract signed by the vote holder and the marketer or the decision signed by the competent administrative authority, as the case may be;
- the pro-forma invoice, regularly signed by the service provider, if applicable;
- the commitment form or purchase order as the case may be;
- credit card (in the purchase order zone)
- the certificate of commitment;
- the final invoice in four copies, settled by the vote holder;

- the minutes of receipt signed by all designated members;
- the delivery note signed by the marketer and the vote holder;
- the Debt claimsettled by the vote holder;
- the bank direct debit certificate (RIB), which is less than three months old;
- the valid attestation of fiscal conformity generated from the DGI platform;
- the payment order or any document in lieu thereof.

In areas not provided with marketers:

- the disbursement decision signed by the competent authority;
- the CNI of the cashier;
- a bond or other means of materializing the commitment
- the cashier registration certificate.



Definition and legal references:

These are the incompressible expenses generated by the public entities.

Actors and implementation modalities**Stakeholders**

- the Minister of Finance/ principal vote holder;
- the Director General (PE);
- the Finance controller;
- the Public Accountant.

Execution modalities**At central level:**

- inventory of meters and State supply points;
- evaluation of consumption based on the raising and monitoring indexes on bill in a contradictory manner, by each administration;
- signing of minutes with suppliers for eventual transmission to the MINFI;
- monthly transmission to the DGB/MINFI by each administration, of a table summarizing the consumption of each supply point for which it is responsible
- Commitment of expenditure on appropriations reserved for this purpose;
- authorization of water, electricity and telecommunications expenditures by the vote holders;
- payment of invoices by the Treasury or public Accountant.

At the central level, these expenditures are subject to the signing of a collective consumption disbursement decision for the various administrations, executed by the Payer Master General of the treasury. The Director General of the Budget makes an *a posteriori* commitment by budgetary head for the coverage of these expenditures. All justification documentation for authorization to pay are forwarded to the public accountant for due accounting.

At the level of Public Establishments:

- monthly issuing of invoices after consumption of services;
- verification of bill by the vote holder;
- the visa of the draft disbursement Decision by the Finance Controller
- Commitment of expenditure on the charges reserved for this purpose;
- authorisation of the said expenditure by the Vote holders;
- payment of the said invoices/Treasury or Accounting Officer.



**Support documentation
and deadlines**

Documents:

- verified consumption bills by the vote holder;
- certificate of commitment;
- payment decision;
- debt claim;
- commitment order;
- payment order or any document in lieu thereof, visa by the CF



Definition and legal references:

This procedure is an exception from the normal procedure which consists of making funds available to an ad hoc cashier, on the basis of an expenditure memo, for the realization of a well-defined task or activity.

Legal references

The procedure for making funds available is governed by a number of texts, namely:

- Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Decree n ° 2018/366 of June 20, 2018 on the Code des Marches Publics;
- - Decree no. 2020/375 of 07 July 2020 on the general regulation of public accounting
- the MINCOMMERCE Order fixing the price;
- Order No. 025/CAB/PM of February 5, 2019 fixing the amount of sessional allowances paid during the work of Inter-ministerial and Ministerial Committees and Working Groups;
- Order No. 402/A/MINMAP/CAB of October 21, 2019 setting the nature and thresholds of markets reserved for handicrafts, small and medium-sized enterprises, grassroots community organizations and civil society organizations and the procedures their application;
- any other text in force on the subject.

Actors and implementation modalities

Stakeholders

- the Vote holder ;
- the Finance controller ;
- the Public Accountant;
- the ad hoc cashier;
- the Subject Accountant.



Modalities

The procedure for releasing funds is formally prohibited, except for expenditure that does not follow the normal procedure.

This procedure concerns:

- the mandate of credits intended to remunerate the performance achieved by health facilities within the framework of the Performance Based Financing (PBF) approach. These appropriations shall be released each quarter for an amount representing at most one quarter of the annual allocation;
- salaries of domestic staff;
- fuel supply in decentralized areas without marketers;
- overtime pay;
- bonuses;
- benefits and allowances;
- fix touring allowances;

- sitting allowances and special duty allowances;
- rebates ;
- subventions, equity investments and counterpart funds.
- allowances paid to tenders boards, reception commissions and monitoring and technical reception commission
- sovereignty interventions

i. Legal commitment

The vote holder:

prints out the commitment voucher from the PROBMIS Software and forwards the draft decision accompanied by the expenditure statement, to the FC for affixing the budgetary approval.

The FC:

Checks the availability of credits, the expenditure memo, the budget allocation and the liquidation/clearance of taxes.

In the case of conformity of the draft, the FC affixes its "BUDGETARY VISA" composter to the draft decision and returns it to the vote holder for signature.

In the event of non-compliance, the FC shall make a reasoned rejection and return to the vote holder.

ii. Accounting commitment

- Print out of the APO in PROBMIS
- to the accounting commitment of the decision through the EB or the CB;
- the issuing of the commitment certificate and the payment order, which it forwards to the FC.

The Finance controller affixes the validation visa on the EB and issues the debt instrument. He forwards the documents to the FC for further processing.

The public accountant releases the funds to the benefit of the Ad-hoc Cahier.

At the end of the activity, the Ticketing Agent shall, within one month, send the statement of account together with the original supporting documents to the Finance controller for clearance.

The finance controller, after the auditing of the funds disbursement accounts, draws up the audit minutes in three copies, one of which is forwarded to the public accountant alongside the original justification documents.

NB: The mention of the clearance clause on the release decision is only necessary in the case of an ad hoc ticket agent being appointed to carry out the expenditure.



**Support documentation
and deadlines**

Supports or supporting documents produced

- Commitment or purchase order dependent on whether we are in commitment of purchase order zones
- Decision signed by the competent authority accompanied by the statement of expenditure;
- Expenditure Memo;
- Terms of reference.
- The act triggering the expenditure (text instituting a working group, etc.) and the authorization of the Minister of Finance, where appropriate;
- The expenditure justification documents



Definition and legal references

Exceptional procedure for the implementation of the budget whereby an imprest manager, acting under the authority of a vote holder is authorized to carry out, with the agreement of the public accountant, operations involving the receipt and disbursement of public funds without prior authorization for the realisation of one or several well defined activities.

fall under this category;

- small expenditure on equipment (less than ECFA 500,000);
- the remuneration of staff regularly linked to the State within the limits permitted;
- expenses related to the operation of private residences of members of the government and assimilated;
- The bonuses awarded to teaching staff in public primary and nursery schools;
- the expenditure relating to food in hospitals, military barracks, prisons and schools, as well as other establishments of a social nature;
- Operating credits for primary schools (minimum package);
- the costs related to missions of inspection, assessment, control, litigation and collection of State revenues;
- expenses supporting the allowances in the framework of the sessions of committees and commissions

Legal references

The imprest procedure is governed by a number of texts, namely

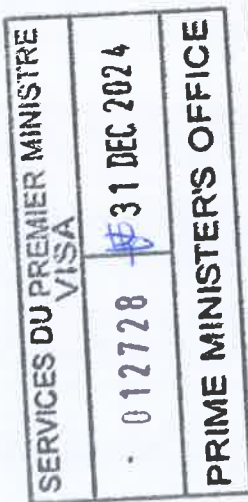
- Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities.
- Decree No. 2013/066 of February 28, 2013 on the organization of the Ministry of Finance;
- Decree n°2018/366 of 20 June 2018 on the Public Procurement Code
- Decree No. 2020/375 of 07 July on the General Regulations of Public Accounting; Chapter 2, Section 5;
- Circulars bearing Instructions relating to the Execution of Finance Laws;
- any other text in force on the subject;
- Instruction of May 25 bearing on accounting entries of operations carried out through imprest accounts

Stakeholders

- Minister of Finances ;
- Heads of ministerial departments and the like;
- Competent administrative officers;
- EP and RLA deliberative bodies
- Manager of the management;
- Finance controllers;
- Public accountant and the likes;
- Stage managers;



Actors and implementation modalities



- Stores accountants.

Implementation modalities

Execution under the imprest management procedure is based on the urgency of the expenditure to be made. It constitutes a reduction in the principle of separation of the vote holder and the accounting officer.

An imprest account is executed by cash. The latter is understood as the volume of funds (advances) made available to a credit manager for the execution of certain expenditures categories during a given period. Thus, an imprest can be cash either quarterly, semesterly, annually.

The act establishing or reopening the imprest account specifies the purpose, the types of expenditure to be executed, the annual volume and the amount of cash authorized.

RAVs are categorized according to their purpose or beneficiary. There are four (04) types of imprest accounts (RAV) namely:

- RAVs of sovereignty dedicated to the representation costs and hotel costs of members of the government and the like;
- ordinary RAV dedicated to the execution of current service operating expenses;
- special RAVs dedicated to the execution of any other expenditure with the express authorization of the Minister of Finance;
- RAVs of a punctual nature open for the execution of activities expressly limited in time (seminars-workshops, execution under the management of works, etc.).

The advance management procedure follows certain prerequisites. These prerequisites differ depending on whether one is in central administration or in the RLA and EP.

- **In central and deconcentrated services**

An application to open or create an imprest account is made by the principal vote holder to the Minister of Finance or the competent administrative authority in the case of deconcentrated services.

The Minister of Finance or the competent administrative authority signs the decision bearing on the creation or opening of an *imprest* account and another one bearing on the designation of persons in charge of the management of the *imprest* (the vote holder, the *imprest* manger and the stores accountant)

- **In Public Establishments**

In public establishments, the vote holders must seek the authorization of the deliberative body to create or reopen *imprest* accounts.

The purpose of the imprest, the nature of expenditures to be executed, the annual volume and the cash instalments amounts related thereto must be specified in the *imprest* creation or reopening act.

Imprest accounts are categorized according to their purpose or beneficiary. In public establishments, we have two (02) types of imprest accounts, namely:

- the ordinary imprests dedicated to the execution of particular recurrent operating expenses; and

- the one-off (urgent) imprests opened for the execution of activities that are expressly limited in time (seminars-workshops, direct execution of works, etc.).

However, when and where the organic texts provide for, a special imprest may be created or opened.

The Vote holder:

- submits the draft creation or reopening act of imprests to the deliberative body;
- signs the acts of creation and designation of the persons in charge of the management of imprests;
- commits, verifies and authorize for the payment of funds into the imprest
- issues expenditure payment orders.

NB: In the case of an *imprest* with several cash instalments, the commitment of successive instalments of funds to the imprest account is subject to the clearance of the expenditure justification documents of the previous cash instalment by the Specialized Finance Controller.

The Finance Controller:

- affixes his visa on the draft *imprest* creation or reopening acts;
- affixes his visa on the expenditures payment orders;
- clears the statement of accounts accompanied by the supporting documents;
- produces a clearance report, if applicable;
- forwards the cleared statement of accounts and the accompanying justification documents to the Accounting Officer.

The imprest manager:

- presents the disbursement collection order to the public accountant;
- makes the payments as authorized by the vote holder;
- sends the statement of accounts accompanied by the supporting documents to the Accounting Officer via the finance controller..

The public accountant:

- Disburses the first instalment of the imprest payment to the imprest manager;
- validates the documents transmitted by the finance controller;
- Takes the expenditure in charge and proceeds make all necessary accounting entries;
- Disburses subsequent imprest instalments;
- Closes the imprest account.

The management of an imprest account is based on a certain number of requirements as follows :

At the level of the State and deconcentrated services :

- Order of the Minister of Finance creating or re-opening the imprest;



- Decision of the Minister of Finance appointing the officials in charge of the management of the imprest or the decision of the competent administrative authority on the opening of the imprest and the designation of the officials in charge of its management ;
- Disbursement order ;
- Clearance report ;
- Minutes for the closure ;
- Payment order.

The expenditure file is constituted as follows :

- Expenditure certificate for special or sovereignty imprests ;
- The expenditure file conforming to the to the nature of expenditures executed;
- The cash journal ;
- The journal for stores accounting.

Depending on the number of imprest accounts, the duration for execution of imprest account is either, quarterly, semesterly or yearly.

At the level of public establishments:

- the resolution of the deliberative body authorizing the creation or reopening of the imprest;
- the decision of the Vote holder opening or reopening the imprest and appointing the officials in charge of its management;
- the disbursement order;
- the clearance report;
- the closing report;
- the payment order.

The file comprises of the following elements:

- the expenditure certificate (for special imprests);
- the expenditure file in accordance with the nature of the expenditure incurred;
- the cash journal;
- the stores accounting journal

Once the expenditure operations have been completed, the *imprest* account is closed by the competent services of the Ministry of Finance on the basis of the minutes drawn-up to that effect and duly signed by the vote holder, the imprest manager, and the mission team commissioned to that effect.



**Support documentation
and deadlines**

The management of an advance payment system is based on a set of documents as follows:

At the level of the state and decentralized services:

- the Minister of Finance's order opening or reopening the imprest account;
- the decision of the Minister of Finance appointing officials or the decision of the competent administrative authority opening or reopening and appointing officials;
- the disbursement mandate;
- the clearance report;
- the closing minutes;
- the order or payment order

The file consists of the following ;

- the Expenditure Certificate (for Sovereignty RAV, Special RAV);
- the expenditure file in accordance with the nature of the expenditure executed;
- the cash register book;
- the Journal of Stock Accounting

Depending on the number of cash deposits, the lead time for an advance payment is quarterly, semi-annually or annually.

At the level of Public Establishment

- the resolution of the legislative body authorizing the opening or reopening of the advance management;
- the Vote Holder's decision to open or re-open and appointment of the directors of the agencies;
- the disbursement mandate;
- the clearance report;
- the closing minutes;
- the mandate or payment order



The file consists of the following

- Certificate of Expenditure
- the expenditure file in accordance with the nature of the expenditure executed;
- the cash register book;
- the Journal of Stock Accounting

In any event, regardless of the number of cash flows, all imprest accounts must be closed by 31 December of the financial year in which they were created or reopened.

However, in the event of a deficiency in the production of supporting documents for expenses in accordance with the current accounting schedule, the signatory accountant is obliged to enter a deficit entry, thereby committing the responsibility of the administrator.

Definition and legal references:

It is a mechanism for the regularization of expenses that have been paid without prior commitment, verification and ordering. These expenses are limited to

- debt service,
- legal expenses,
- wages and pensions
- rebates on stamps
- foreign exchange losses,
- financial expenses
- VAT credit refunds,
- direct interventions,
- External financing expenditure

Legal references

The procedure for non-ordered expenditure is governed by a number of texts, namely:

- Law n°2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Decree No. 2013/160 of May 15, 2013 on special arrangements for the administrative audit of public finances;
- Decree n°2013/159 of May 15, 2013 on the general regulation of public accounting.
- any other text in force on the subject.

Actors and implementation modalities**Stakeholders**

- vote holder;
- Finance controllers;
- Public Accountants.

Execution modalities

Transmission to the competent principal vote holder for appropriate commitment according to economic nature of expenditure ;

Once committed, the expenditure follows the normal procedure of jobbing orders and administrative purchase order as the case may be.



**Support
documentation and
deadlines**

Supports or supporting documents produced

- contract, jobbing order or APO
- minutes of provisional or final reception as the case may be;
- Debt claim certificate or proof of prior budgetary approval by the territorially competent Finance controller;
- certificate of non-mandate signed by the competent Finance controller (in a decentralized area);
- certificate of non-payment signed by the Chief Accountant assigned to the accountant;
- the company's tax file.

NB The initial expenditure file shall remain valid



Definition and legal references

These are payment authorizations of votes that have been consumed and which may be carried over.

These carry over concern expenditures which have been received in the fiscal year N, but have not yet been paid. These expenditures are re-committed in the fiscal year N+1 in the budgets of the administrations receiving carryovers.

It concerns exclusively investment expenditure.

Legal reference

The carry forward procedure is governed by a number of texts, namely:

- Law n°2018/012 of July 11, 2018 on the financial regime of the State and other public entities (article 41) ;
- Decree n°2013/160 of May 15, 2013 on the special regime of administrative control of public finances;
- Decree of 2020 on the general regulation of public accounting;
- Law No. 2017/010 of 12 July 2017 on the General Statute of Public Establishment ;
- any other text in force on the subject.

Actors and implementation modalities**Actors :**

- Prime Minister;
- Vote holder ;
- Minister of Finance ;
- MINEPAT;
- Financial Controller;
- Public Accountant;
- Board of Directors or any other body acting in its place.

**Execution modalities****At the level of the state**

- transmission of files by the vote holder to the Carry forward Conference which produces the list of eligible files, organized by MINFI in collaboration of MINEPAT;
- transmission of the report and the draft decree by the Minister of Finance to the Prime Minister. This report evaluates and justifies the revenue to cover the financing of carry forwards, without deterioration of the budget balance;
- Notification of the Decree of the Prime Minister, Head of Government, transferring credits to the beneficiary administrations;
- commitment, verification and authorisation of expenditure, in accordance with the Decree of the Prime Minister, Head of Government.

At the level of Public Establishment and other subsidized institutions

	<ul style="list-style-type: none"> - Transmission of the summary statement of the files to the Board of Directors, for adoption at a dedicated session; - Production of a report containing the eligible files and the supporting elements of resources to cover the financing of carry-overs in the budget of the year N+1; - Entering in the budget of the year N+1, appropriations corresponding to the amount of files validated; - Commitment, verification and expenditure order in accordance with the adopted supplementary budget. <p>Expenditure eligible for carry forward may not exceed fiscal N-2, at the risk of entering into debt.</p>
<p>Support documentation and deadlines</p>	<p>Supports or supporting documents produced:</p> <ul style="list-style-type: none"> - Distribution decree (at central level); - original expense file at the time of the fiscal year to which the expenses are related; - Resolutions of the Legislative Body authorizing the deferral (EP)..

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TAKING INTO CHARGE OF AN INSTALMENT BILLS (DECOMPTE)

Definition and legal references

An instalment bill is a document drawn up by a service provider or contract service head, validated by the Project Owner or the Project Manager as the case may be, stating an amount of money to be paid to a service provider (co-contractor to a public entity) in consideration of the amount of work that the latter has carried out within the framework of a public contract, and for which payment is due by the project owner or delegated project owner.

The procedure for the payment of bills within the framework of contracts and jobbing orders is governed by a certain number of texts, namely:

- Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Decree No. 2018/366 of June 20, 2018 on the Public Contracts Code and its subsequent implementing texts;
- the MINCOMMERCE Decree fixing the price list;
- Circular Letter n- 000010 / LC / MINMAP / CAB of September 22, 2020, clarifying the payment documents of the co-contractors of the Administration to be submitted for prior approval from the Ministry in charge of Public Contracts;
- the contract ;
- any other text in force on the matter.

Actors and implementation modalities

The actors involved in the process to take charge of a public contract (or jobbing order) bill are:

- the Vote Holder;
- the Project Owners or Delegate Project Owners;
- the Ministry in charge of Public Procurement;
- the competent Finance controllers;
- Public Accountants;
- the Co-contractor of the administration;
- Contract Service head;
- the Project Manager;
- the Contract Engineer.



NB: If the Vote holder is different from the M.O, the latter ensures the transmission of the statement as well as the entire expenditure file to the Vote holder, following the procedure for taking charge of the statement.

The vote holder / M.O proceeds with:

- the verification of the expenditure file and the instalment payment;
- the commitment of the instalment;
- the transmission of the complete expenditure file to the Finance Controller for printing of the debt claim, and then return same to the vote holder;
- the verification and authorization of the bill for payment;

	<ul style="list-style-type: none"> - the transmission of the complete expenditure file to the competent Finance Controller for further processing. <p>The Finance Controller receives the complete file from the vote holder and in turn proceeds with:</p> <ul style="list-style-type: none"> - verification of the availability of credits; - the verification of the regularity of the expenditure file and the conformity of the documents there in and the instalment payment of the bill and print out the debt claim, then return to the vote holder; - the affixing of the validation visa on the instalment payment before the electronic and physical transmission of the complete expenditure file to the Public Accountant for further processing. <p>The Public Accountant receives the complete file and proceeds with:</p> <ul style="list-style-type: none"> - the verification of the regularity and the conformity of the entire file - the validation and taking into charge of the expenditure; a - the payment of expenditure..
<p style="text-align: center;">Support documentation and deadlines</p>	<p>Components of the expenditure file:</p> <p><i>At the time of commitment, verification and payment authorization</i></p> <ul style="list-style-type: none"> - the original of the jobbing order or contract signed by the competent authority and duly registered, for the first bill, or a copy of the jobbing order or contract for subsequent bills; - the registration of the modified contract, if applicable; - the original of the registration receipt for the first bill and photocopies for the other bill printed from the platform of the DGT accompanied by transfer details - the definitive caution for the first bill; - insurance if it is required in the contract; - the commitment or purchase order as the case may be; - the certificate of commitment - the tax assessment notice for taxes deducted at source; - the tentative or final bill in four (04) copies, signed by the contract holder, the project manager, the engineer and the Chief service, with verification annotations by the contracting authority on the back of the bill. Regarding the general and final bill or the final invoice, the MINMAP visa is required in addition; - the reception minutes or report, if applicable, signed by at least 2/3 of the members, including the chairperson; - the delivery notes signed by the contacting party to the public entity and the Vote holder or the attestation of services rendered signed by the service provider and the Vote holder, or the attachments signed by the appointed members, in accordance with the contractual provisions, if appropriate; - the debt claim (TCC) verified by the Vote holder; - the bank domiciliation certificate (RIB) dated less than three months; - a stamped valid attestation of fiscal conformity; - the payment order (authorization) or any document in lieu thereof.

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NB: The documents provided at the time of commitment remain valid for the rest of the procedure.

The verifications carried out by the vote holder, the competent Finance controller and the Public Accountant relate to the following elements:

- the regularity and compliance of contracts or jobbing order (allocation, exercise, stakeholders (client, assigning accountant position, market engineer, project manager, etc.), signatory, taxes and duties ...
- the administrative file of the co-contractor of the administration;
- compulsory financial clauses (surety bond, holdback);
- the validity and regularity of the instalment payment(contract reference, subject of the contract, the contract holder with his contact details, the total amount of the contract, the advances granted if applicable);
- the validity of a statement Price validation sheet in the event of mutual agreement (signatories, information required, in particular contract references, the successful tenderer, reminder of payments already received, the start-up advance, taxes deducted, etc.);
- the compliance of the advance payment (instalment) (signatories, information required including references to the contract, the contractor, reminder of payments already received, or repayment of the start-up advance, penalties, security deductions, if applicable...);
- the signature of the attachment by the co-contractor, the contract engineer or the supervisor, if applicable
- Is the information on the instalment payment exhaustive;
- The signing of the attachment by the market engineer and the prime contractor, if applicable;
- The signing of the bill by all the concerned stakeholders (MO, co-contractor to the Administration, the market engineer, head of the market department, the project manager if applicable, etc.);
- The fiscal stamp affixed to the advance payment (instalment).

NB: when it comes to the general and final instalment or the final invoice drawn up by Project owner or the service head of contract, if applicable, the verifications carried out by the Vote holder, the competent Finance Controller and the Public Accountant include on the following elements:

- The MINMAP visa;
- The copy of the final instalment payment;
- The summary of the intermediate payments and the balance.



PROCEDURE FOR ISSUING ATTESTATION OF IRREVOCABLE TRANSFER WITHIN THE FRAMEWORK OF A PUBLIC CONTRACT

Definition and legal references:	<p>An attestation of irrevocable transfer is a document which materializes the commitment given by the Public Treasury to a financial institution, that the funds destined for the payment of a service provider by the State or any other Public Entity within the framework of a public contract, will inevitably be transferred to the account of the service provider opened in the books of the said financial institution, and bearing on the administrative purchase order, jobbing order contract or the modified contract and retaking the corresponding debt claim; if applicable.</p> <p>Legal References: The AVI is governed by a certain number of texts, namely:</p> <ul style="list-style-type: none"> - the General Tax Code; - Circulars containing Instructions relating to the Execution of Finance Laws; - Instruction No. 22/00000134/1/MINFI/SG/DGTCFM/CLC of 3 February 2022 on supporting documents for State budgetary and accounting operations; - any other text in force on the subject.
Actors and implementation modalities	<p>Actors (as applicable): The Public Accountant</p> <p>Methods of execution:</p> <p>The Public Accountant:</p> <p>The Public Accountant to whom the expenditure is assigned is the only person authorized to issue an attestation of irrevocable transfer when it concerns expenditures on the consumption of goods and other services.</p> <p>The application for the issuance of the AIT must be addressed to the public accountant to whom the expenditure is assigned, accompanied by the expenditure justification file.</p>
Supporting documentation and deadlines	<p>Supporting documents</p> <ul style="list-style-type: none"> - the stamped request addressed to the public accountant assigned to the expenditure; - the registered copy of the Administrative Purchase Order, letter of order, contract or addendum (avenant) where applicable; - the confirmation of debt or any other document in its place; - the bank direct debit certificate for the service concerned; - any other documents required



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2. Procedures for management of Personnel Expenditures

- a. State personnel salaries
- b. Personnel salaries in Public Establishments
- c. Treatment of Pensions
- d. Daily mission allowances
- e. Transport allowances
- f. Transport requisition and leave
- g. Internship, scholarships and professional training
- h. Medical evacuations
- i. Reimbursement of medical charges
- j. The settlement of telecommunication service allowances
- k. Attestation of Irrevocable Salary (AVI)
- l. Settlement of funeral expenditure

Wages are the remuneration fixed by regulations or agreements that the employer periodically pays to the employee in return for the agreed work. It is a remuneration comprising an indexed or categorical salary, compulsory family benefits and, possibly, various allowances and bonuses.

Legal references

- the Finance Law ;
- the law on the financial regime of the State;
- the General Tax Code;
- the Labour Code;
- Decree n°80/12 of 14 July 1960 on the general status of military personnel;
- Decree No. 62/DF/86 of March 12, 1962 fixing the remuneration scheme for personnel serving outside Cameroon under the Ministry of External Relations and its subsequent texts;
- Decree No. 75/459 of June 26, 1975 determining the remuneration system for civilian and military personnel of the United Republic of Cameroon, amended and supplemented by Decree No. 79/64 of March 3, 1979;
- decree n°78/484 of November 9, 1978 fixing the common provisions applicable to State employees under the Labour Code;
- decree n°94/194 of October 7, 1994, on the General Statute of the Civil Service of the State, modified and completed by decree n°2000/287 of October 12, 2000;
- Decree 2000/211 of July 27, 2000 on the remuneration of State employees covered by the Labour Code;
- Decree n°2012/079 of March 9, 2012 on the decentralization of the management of State personnel and pay.
- Decree n°2014/253 of July 7, 2014 increasing the basic monthly remuneration of civil and military personnel
- Decree 2019/322 of June 9, 2019 setting the categories of PEs and the remuneration, indemnities and benefits of their managers;
- Decree no 2020/802 of December 30, 2020 to harmonise the retirement age of civil servants
- Decree no 2020/7951 of December 30, 2020 to harmonise the retirement age of state agents governed by the labour code
- the special status of staff in certain professions
- the Circular on the execution of the budget;
- any other text in force on the subject.

Definition and legal references

Actors and implementation modalities

- Stakeholders
- At the central level
 - The Prime Minister's Office
 - MINFOPRA ;
 - MINFI (DDPP,PGT,SDCF,DPB,CENADI);
 - The other administrations (structures in charge of personnel management and pay).



	<ul style="list-style-type: none"> - Execution modalities <p>Payment of wages is made in the following steps:</p> <ul style="list-style-type: none"> - the validation of recruitment plans by the Prime Minister's Office in conjunction with the concerned administrations; - the planning of the State's human resources, in liaison with the administrations concerned ; - annual budgeting; - the monthly allocation of quotas to each administration, (taking over and updating); - the verification of previous quotas; - the verification of the availability of credits. - the monthly processing of salaries by the structures in charge of personnel management and pay of the various administrations; - consolidation by the DDPP's IT Unit and CENADI; - the transfer of the payroll file to the Pay Master General of the treasury; - the validation and payment of salaries by the General Treasury; - the payment of salaries by the PGT; - the commitment of salary expenditure to be covered by the PPS; - the reimbursements by Treasury mandate of wrongly withheld salaries made by the public accountant are compensated by budgetary coverage; - the validation of the budgetary coverage of salaries by the SDCF; - regularisation of payments by the PGT; - ACCT's inclusion in the State's General Account.
<p>Support documentation and deadlines</p>	<p>i. Supports or elements of the file (for taking over)</p> <ul style="list-style-type: none"> ➤ For Public Officials <ul style="list-style-type: none"> - the decision, the contract or addendum as the case may be, order or the decree; - the act of extension of activity signed by the President of the Republic as the case may be; - the commitment voucher in regularisation; - the digital support of the payroll (by administration in regularisation at PBO) - the effective presence in the post, if applicable; - statement of wages ordered, if applicable ; - the status of validated wages, if applicable; - a certificate of engagement ➤ For public officials on traineeships <ul style="list-style-type: none"> - the certificate of placement signed by the competent authority Period of treatment <p>Deadline for treatment</p> ➤ from the 1st to the 24th of the month



SALARIES OF THE STAFF OF PUBLIC ESTABLISHMENTS

Wages are the remuneration fixed by regulations or agreements that the employer periodically pays to the employee in return for the agreed work.

It is a remuneration comprising an indexed or categorical salary, compulsory family benefits and, possibly, various allowances and bonuses..

Legal references:

- the Finance Law;
- the law on the financial regime of the State;
- the General Tax Code;
- the Labour Code;
- Law N°2017/010 of July 12, 2017 on the general status of Public Establishments
- Decree n°80/12 of July 14, 1960 on the general status of the military;
- Decree No. 62/DF/86 of March 12 1962 to lay down the remuneration scheme for personnel serving outside Cameroon under the Ministry of External Relations and its subsequent texts;
- Decree No. 75/459 of June 26, 1975 determining the remuneration system for civilian and military personnel of the United Republic of Cameroon, amended and supplemented by Decree No. 79/64 of March 3, 1979;
- decree n°78/484 of November 9, 1978 fixing the common provisions applicable to State employees under the Labour Code;
- Decree n°94/194 of October 7, 1994, on the General Statute of the Civil Service of the State, modified and completed by decree n°2000/287 of 12 October 2000;
- decree 2000/211 of July 27, 2000 on the remuneration of State employees covered by the Labour Code;
- decree n°2012/079 of March 9, 2012 on the deconcentrating of the management of State personnel and pay;
- decree n°2014/253 of July 7, 2014 on the revaluation of the basic monthly remuneration of civil and military personnel;
- Decree 2019/322 of June 9, 2019 setting the categories of EP, remuneration, allowances and benefits of their managers;
- the Staff Regulations and Internal Rules and Regulations;
- the Circular on the execution of the budget;
- the Collective Agreement for the sector of activity concerned;
- the resolutions of the Board of Directors;
- any other text in force on the subject;

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**Definition and
legal references**

**Actors and
implementation
modalities**

i. Stake holders

- The deliberative body ;
- The vote holder ;
- The finance controller ;
- The public accountant.

ii. Execution modalities

The Deliberative Body ;

- Validates the annual recruitment plan as well as the deliberations on salaries and other personnel advantages;

The Principal Vote holder (CEO);

- Evaluates and validates the total salaries;
- Processes salaries through his financial and human resource management departments and services;
- Authorizes the payment of salaries and forward them for control by the Finance Controller;

The Finance controller;

- Keeps an updated list of personnel ;
- Ensures that all personnel contracts are submitted for prior visa;
- Controls the availability of appropriations;
- Controls the regularity of the acts relating to the payment of salaries for the month;
- Validates salaries authorized for payment by the vote holder;
- Forwards validated salary statements to the public accountant;

The Public Accountant.

- Controls the regularity of acts relating to the payment of monthly salaries ;
- Takes into charge salary expenditures and proceed to pay the said salaries.



**Support
documentation
and deadlines**

i. Elements of the file:

- Updated personnel file;
- contracts duly visa of personal files, if applicable;
- the general statement of payroll issues sent to the public accountant, where applicable
- salary statements for the current month;
- an attendance register with national identity card numbers, where applicable
- statements of deductions;
- payslips, if applicable;
- transfer orders;
- attestation of effective presence, if applicable;
- certificate of service, if applicable;
- resolutions of the legislative bodies, if applicable;
- repayment schedule for pay advances, revenue orders, debits and the payment of alimony, etc., if applicable;
- copy of the act (recruitment, promotion, reclassification, sanction with financial impact, etc.), if applicable;
- payment mandate or payment order visa by the Financial Controller and signed by the Vote Holder or any document in lieu thereof.

NB The documents listed above shall be requested as need be, by the FC

ii. Processing deadline

- > no later than the 20th of the month.



Pension money paid to public officials at the end of their career (retirement, death, resignation or dismissal), or to victims of illness or accident attributable to service. It is payable to the third party beneficiaries when the author of the rights dies, in accordance with the regulations in force. There are several types of pensions: retirement pension paid in the event of retirement, in the event of revocation without suspension of pension rights; survivor's pension paid to third party beneficiaries when the author of the rights has died; invalidity pension for victims of service-related illness or accident.

The verification of pension rights is the operation that consists in calculating to determine the actual amount of pecuniary rights due to the beneficiary, for pension or its accessories, in accordance with the regulations in force.

Legal references:

- the Finance Act for the current financial year ;
- Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Law No. 2017/010 of July 12, 2017 on the general statute of public establishments;
- Law No. 092/007 of August 14, 1992 on the Labor Code;
- Law No. 69 / LF / 18 of November 19, 1969 establishing an insurance scheme for old age, invalidity and death pensions;
- Decree 2019/320 of June 19, 2019 specifying the terms of application of certain provisions of laws Nos 2017/010 and 2017/011 of July 12, 2017 on the general statute of public establishments and public enterprises;
- Decree N ° 74/733 of August 19, 1974 fixing the modalities of application of Law N ° 69 / LF / 18;
- Decree N ° 74/759 of August 26, 1974 on the organization of the civil pensions system;
- Decree No. 76/460 of October 12, 1976 on the organization of the military pensions scheme
- Decree No. 78/488 and Order No. 236 / CAB / PR of November 9, 1978 establishing the procedures for granting civil and military pensions and life annuities, death lump sum and death benefit;
- Decree 82/341 of August 9, 1982 setting the conditions for granting the death benefit
- Decree No. 92/220 / PM of May 8, 1992 transferring to the State the management of the old age, validity and death pensions insurance scheme for public officials falling under the labor code;
- Decree N ° 92/221 / PM of May 8, 1992, amended and supplemented by Decree N ° 93/334 / PM of April 13, 1993 setting the conditions for the admission to retirement of State personnel falling under the code work ;
- Decree No. 2012/079 of March 9, 2012 on the deconcentrating of the management of State personnel and pay;
- Decree 2020/802 of December 30, 2020 harmonizing the retirement age of civil servants;
- Decree 2020/7951 / PM of December 30, 2020 relating to the harmonization of the retirement age of State employees falling under the Labor Code;
- Order No. 00000200 / MINFI of May 4, 2020 on the classification of public establishments in Cameroon;
- collective agreements;
- any other text in force on the matter.

Definition and legal references:



**Actors and
implementation
modalities**

Stakeholders:

➤ **At the central level**

- The Presidency of the Republic ;
- The PM's Services
- The MINFOPRA ;
- The MINFI ;
- The other administrations (structures in charge of personnel management and Salaries);

➤ **At the level of Public Establishments**

- The Vote holder ;
- The Finance control ;
- The Public Accountant ;
- The National Social Insurance Fund (NSIF).

Method of execution

At the central level:

- The signature of the act by the President of the Republic (magistrates, military personnel, Police, etc.).
- Initiation of the act of retirement by the user department ;
- The visa of the Prime Minister's Office (retirement certificate for category A staff, contract agents from 8 categories upwards, fivefold death benefit);
- MINFOPRA approval then return to the user Ministry (early retirement);
- Signature by the user Minister of the retirement acts;
- transmission to the salary Service for verification of the pension

At the level of public establishment:

The Principal Vote Holder:

- prepares draft deeds of retirement;
- prepares statements of repayment of CNPS contributions for the person concerned ;
- calculates the entitlements not covered by the CNPS (residual entitlements);
- prepares the draft decision on the payment of residual rights ;
- updates the personnel file;
- signs the retirement notice ;
- notifies the interested party ;
- signs the payment decision, settles and mandates the beneficiary's residual rights;
- to the CNPS for the settlement of pension rights.

Competent FC :

- carries out checks on the legality of career acts ;



	<ul style="list-style-type: none"> - checks that the retirement age of staff is correct; - affixes the budgetary endorsement to retirement certificates; - Checks that expenditure files are in order; - affixes the budgetary visa to draft decisions ; - validates expenditure. <p>Public Accountant :</p> <ul style="list-style-type: none"> - checks the expense forms; - takes charge of and pays the residual rights ; - pays back payroll deductions and contributions within the legal deadlines after net payment. <p>CNPS :</p> <ul style="list-style-type: none"> - checks the person's contribution status; - liquidates the pension rights of the person concerned; - pays the pension, where applicable.
<p>Support documentation and deadlines</p>	<p>Support and constituent elements of the file for state personnel:</p> <ul style="list-style-type: none"> - retirement decision signed by the President of the Republic or MINDEF as the case may be, for military personnel; - retirement decision (original or certified) signed by the User Minister for civilian personnel other than the Magistrates; - CNI certified by the person concerned or by the beneficiary; power of attorney for orphans of full age; the inheritance judgment (gross); certificate of non-appeal; certified photocopies of the marriage, death certificate, birth and death certificates of the beneficiaries; certificate of non-divorce; certificate of non-function; disability certificate; certificate of monogamy if applicable; certificate of domicile; - Decision to notify retirement; - Minutes/Decision of the National Health Commission, for the management of disabled cases for civilian personnel or its equivalent for military personnel. <p>Supports and elements of the file for EP staff :</p> <ul style="list-style-type: none"> - decision of retirement signed by the Vote Holder; - certified copies of the recruitment certificate, the last promotion certificate and the birth certificate; - certified identity card of the person concerned or of the beneficiary, power of attorney for orphans over the age of majority, hereditary judgement, certificate of non-appeal, certified photocopies of marriage, birth and death certificates (if applicable), certificate of non-divorce, certificate of non-dischargeability, certificate of invalidity (if applicable), certificate of monogamy (if applicable), certificate of domicile; - the act giving entitlement to invalidity cover ; - statements of payment of CNPS contributions

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DAILY MISSION ALLOWANCES**Definition and legal references:**

The daily mission allowance ARE PAID to public personnel and officials for occasional service related movements within the national territory involving a temporary change of the place of professional residence of the public official lasting more than (12) hours. This allowance is also served to a civil servant when travelling outside the national territory for official purposes.

Mission expenses are travel allowances paid to a civil servant when he is called upon to carry out work outside his usual place of residence.

They include

Temporary travel is said to be temporary when a public official on mission or on tour of duty is temporarily away from his place of professional residence for reasons of service.

Legal references

The mission allowance is governed by:

- the Finance Act for the current financial year ;
- the law on the Financial System of the State
- the General Statute of the Civil Service ;
- the Labour Code ;
- Decree 2000/693 /PM of 13 September 2000 establishing the travel regime for civil servants and the procedures for bearing the related expenses.
- Decree 2019/322 of June 9, 2019 setting the categories of EP, remuneration, allowances and benefits of their managers
- the Circular on the implementation of the budget ;
- the Collective Agreements and Staff Regulations;
- Circular N°002/PM of February 23, 2018 setting out the travel arrangements for Chief Executive Officers, Deputy Chief Executive Officers and Chairmen of the Boards of Directors;
- Resolutions of the Board of Directors;
- the budget implementation circular
- any other text in force on the subject.



**Actors and
implementation
modalities**

Stakeholders

At the level of central services:

- the presidency of the republic or the SPM for foreign missions if necessary;
- the vote holder or the credit manager;
- the Finance controller;
- the Public Accountant;
- the competent visa authority at the place of performance of the assignment.

At the level of public establishment:

- the Presidency of the Republic or the PMS for missions abroad, where applicable
- the Minister in charge;
- the PCA;
- the Principal Vote holder;
- the Finance controller;
- the Public Accountant.

Method of execution

- the signing of the mission letter by the competent authority
- the exit permit issued by the President of the Republic, the SPM, for missions abroad;
- the calculation and approval of the amounts by the financial services of the vote holder at the statutory rates;
- the signing of the mission order by the competent authority;
- the commitment of mission expenses by the vote holder;
- the control of regularity and then the affixing of the budgetary visa by the FC;
- transmission of the file to the vote holder for authorisation or entrustment (EP and RLA);
- the transmission by the vote holder of the expenditure authorised to the FC for validation;
- transmission by the FC of the validated file to the public accounting officer for payment..

The following information should be mentioned on the mission letter or travel warrant:

- the name, grade, function and public service registration number, index, category;
- the means of transport used is indicated;
- the purpose of the trip is specified;
- the destination carried;
- the departure and return dates are mentioned;
- the signature of the competent authority;



- closing the amount at regulatory rates;
- the departure and arrival visas on the back, affixed by the competent authorities

Supports or supporting documents produced

For advance payment on mission allowances:

- the mission order (travel warrant) duly signed by the Vote holder;
- the pay slip dated less than 3 months and if applicable, the career certificate or the certificate of appointment;
- photocopy of the engagement letter or any document in lieu thereof;
- the pay slip, and where applicable the career certificate or appointment certificate;
- the commitment or order form, if applicable;
- the certificate of engagement;
- the debt claim issued by the competent CF
- the payment order or any document in lieu thereof;
- the expenditure authorization (in a decentralized area);
- the authorization to leave the national territory, if applicable



For mission allowances paid upon return from the mission:

- the mission order (travel warrant) duly signed by the vote holder, bearing, on arrival and at departure, the signature of the qualified persons responsible for the place of execution of the mission;
- the pay slip dated less than 3 months
- a photocopy of the engagement letter or any document in lieu thereof;
- the commitment or order form, if applicable;
- the certificate of engagement;
- the debt instrument;

Support
documentation and
deadlines

- the payment order or any document in lieu endorsed by CF and signed by the cote holder;
- the expenditure authorization (in a decentralized area);
- the authorization to leave the national territory, if applicable.
- photocopies of passport pages with visas from the competent services or the border police of the host country, if applicable.

NB:

- the number of missions per year is capped at 100, on reserve of particular exceptions
- Mission expenses covered during the fiscal, during which the mission was carried out, with the exception of those carried out during the period of closure of commitments on the budgets of the State. In this case, they are taken into charge during the following fiscal.
- road deadlines only apply to missions abroad and are indicated in the exit permit.
- mission orders and pay slips are not stamped.



Definition and legal references:

These are sums intended for the payment of travel expenses for staff from their place of residence to the place of execution of the mission. They are mandated either in favour of a ticket holder and/or air, land or rail transport companies or in favour of the missionary who will then have to produce the supporting documents. These expenses concern both internal and external missions.

Legal references

- the Finance Act for the current financial year ;
- the law on the Financial System of the State
- General status of the civil service ;
- Labour Code ;
- Decree 2000/693 /PM of September 13, 2000 establishing the travel regime for civil servants and the procedures for bearing the related expenses;
- Decree 2019/322 of June 9, 2019 setting the categories of civil servants, remuneration, allowances and benefits of their managers;
- the Circular on the execution of the budget;
- the collective agreements;
- Circular N°002/PM/ dated February 23, 2018 setting the terms and conditions of travel for General Managers, Deputy General Managers and the Chairman of the Boards of Directors;
- Resolutions of the Board of Directors or deliberations of the Municipal Council;
- any other text in force on the subject.

Actors and implementation modalities
Stakeholders

- the vote holder;
- the CF
- the Public Accountant ;
- the beneficiary.


Execution modalities

- Case of purchase of the air ticket in advance:
 - The vote holder valid between three, the lowest priced pro-forma invoice;
 - He forwards the draft funds disbursement decision to the Finance controller for approval, together with the proforma invoice for the benefit of the beneficiary of the plane ticket, or an ad-hoc cashier;
- Case of reimbursement of the air ticket
 - The vote holder sends the Finance controller a draft funds disbursement decision together with the following documents:
 - Invoice for the purchase of the ticket;
 - The stump of the air ticket;
 - The passport pages materializing the exit and return visas;

	<ul style="list-style-type: none"> - The engagement letter or any document in lieu thereof, with the exception of special missions; - a copy of the mission order.
<p style="text-align: center;">Support documentation and deadlines</p>	<p>Supports or supporting documents produced</p> <ul style="list-style-type: none"> • When purchasing in advance: <ul style="list-style-type: none"> - the proforma invoice and funds disbursement decision; - the commitment or order form, if applicable; - the certificate of engagement; - the debt instrument; - the payment order or any document in lieu thereof; - the authorization to leave the national territory, if applicable. - the pay slip, copy of the mission order • At the time of reimbursement: <ul style="list-style-type: none"> - decision to release - Invoice for the purchase of the ticket or a transport receipt (plane ticket, train ticket, etc.); - the stub of the plane ticket; - the passport pages showing the exit and return visas; - the pay slip dated less than 03months, copy of the mission order, copy of the exit authorization; - the trigger for the trip or any other document there of; - the commitment or order form, if applicable; - the certificate of engagement; - the debt instrument; - the payment order or any document in lieu thereof. <div data-bbox="616 1173 1131 1444" style="border: 1px solid black; padding: 5px; margin-top: 20px;"> <p style="text-align: center;">SERVICES DU PREMIER MINISTRE VISA</p> <p style="text-align: center;">012728 31 DEC 2024</p> <p style="text-align: center;">PRIME MINISTER'S OFFICE</p> </div>

Definition and legal references:

Transport requisition are sums allocated to staff during administrative leave or change of place of residence (transfer or retirement, etc.).

Legal references

- the Finance Act for the current financial year ;
- the law on the Financial System of the State ;
- General status of the civil service ;
- Labour Code ;
- Decree 2019/322 of June 19, 2019 setting the categories of EP, the remuneration of allowances and benefits of their managers;
- Decree 2000 /693/PM of September 13, 2000 establishing the travel regime for civil servants;
- Law n°2017/011 of July 12, 2017 on the General Statute of Public Establishments;
- Circular on the execution of the budget;
- Staff Regulations in public establishments;
- Collective agreement for the sector of activity;
- Resolution of the Board of Directors;
- any other text in force on the subject.

Actors and implementation modalities
Stakeholders

- the deliberative body ;
- the Principal Vote holder ;
- the FC ;
- the Public Accountant


Execution modalities

- Signature of the act of dismissal or change of position ;
- Verification of the accuracy of the calculations on the statements of payments ;
- Verification of the authenticity of the texts cited in the chapeau of the decision;
- Verification of the beneficiary's filiation with his descendants; Verification of the legality of the beneficiary's union;
- Requirement to produce the distance certificate;
- Drawing up the decision on the possible reimbursement of moving costs incurred by the final move.

**Support
documentation and
deadlines**

Elements of the file:

- a distance certificate issued by the competent authority;
- the act of leave or assignment, or retirement;
- a notification of leave signed by the head of the Establishment/Vote holder;
- a certified copy of marriage certificate if applicable;
- a Collective Life Certificate;
- certified photocopies of birth certificates of minor children if applicable;
- a decision to pay said costs;
- a commitment voucher or any other document in lieu thereof;
- a certificate of commitment;
- a debt document issued by the CF and signed by the vote holder;
- the payment order or any document in lieu thereof; the decision to reimburse moving expenses;
- a pay slip dated less than three months ago, if applicable.
- the certificate of non-mandatament signed by the Vote Holder;
- a certificate of non-payment of transport costs issued by the relevant head of accounting post.



INTERNSHIP, SCHOLARSHIP AND PROFESSIONAL TRAINING EXPENDITURES

Definition and legal references:

These are expenses that can be allocated to personnel retained by public entities to improve or strengthen their professional capacities within the framework of internships, scholarships and training. The payment of school fee is done directly to the training institution. Meanwhile, scholarships as well complements of scholarships, are directly transferred into the bank accounts of the beneficiary institutions opened in Cameroon.

Legal reference:

- the Finance Act for the current financial year ;
- the law on the Financial System of the State
- Law establishing the Labour Code;
- Decree on the general status of the public service;
- PM decree on the training regime;
- PM circular letter on training, grants and internships;
- Collective agreements;
- the Staff Regulations;
- any other text in force on the subject.

Actors and implementation modalities

Stakeholders

- Ministry of Public Service and Administrative Reforms;
- Principal vote holder (Minister / DG/Executive Body);
- Commissions for scholarships and internships within administrations;
- Finance Controller;
- Public accountant

Execution modalities

• For training costs

- The user Minister selects the employees admitted to training or internships;
- The Ministry of Public Service and Administrative Reform signs the internship act on the proposal of the user Ministry, if applicable.
- The Prime Minister's Services issue the authorization to leave the territory at the request of the user Ministry.
- The user Minister commits, verifies and orders for the payment of expenditure and transmits to the finance controller for approval.
- The finance controller controls, targets the expenditure and transmits to the assigned public accountant for payment.
- The public accountant bears the expense and pays for the benefit of the beneficiary.
- • Regarding the scholarship and scholarship supplements:
 - The user Minister initiates the expenditure, verifies, orders for payment and transmits to the finance controller for approval.
 - The finance controller controls, targets the expenditure and transmits to the assigned public accountant for payment.



	<ul style="list-style-type: none"> - The public accountant makes the payment by transfer to the bank account of the beneficiary domiciled in Cameroon. <p>• Regarding tuition fees for scholarship students:</p> <ul style="list-style-type: none"> - The user Minister initiates the expenditure, verifies, orders for payment and transmits to the finance controller for approval. - The finance controller controls, targets the expenditure and transmits to the assigned public accountant for payment. - The public accountant makes the payment by transfer to the bank account of the training institution concerned. 		
<p style="text-align: center;">Support documentation and deadlines</p>	<p>Elements of the file:</p> <ul style="list-style-type: none"> - Terms of reference or a note presenting the training seminar or course; - Training calendar or schedule, if applicable ; - Document justifying the cost of the training course issued by the host organisation ; - Agreement of the principal Vote Holder(user Minister) or authorisation of the decision-making body, as appropriate; - Authorisation to leave the country from the SPM or PRC, depending on the case, for training abroad; - Training certificate issued by-MINFOPRA for long-term training courses and by the competent authority for short-term training courses; - a statement of expenditure setting out in full the expenses to be incurred (issued by the host organisation, where applicable); - Decision to pay expenses signed by the user organisation ; - a commitment form ; - a certificate of commitment ; - RIB of the host organisation ; - Debt claim issued by the CF ; - Payment order or equivalent document ; - a bank transfer order in favour of the host organisation and/or the beneficiary. <div data-bbox="1256 1082 1749 1310" style="border: 1px solid black; padding: 5px; margin-top: 20px;"> <p style="text-align: center;">SERVICES DU PREMIER MINISTRE VISA</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">012728</td> <td style="width: 50%; text-align: center;">31 DEC 2024</td> </tr> </table> <p style="text-align: center;">PRIME MINISTER'S OFFICE</p> </div>	012728	31 DEC 2024
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MEDICAL EVACUATION EXPENDITURES

Sheet N° DP-08

Definition and legal references:

Medical evacuation consists in transferring the civil servant, his spouse or his legitimate, recognized or adopted children from a first-aid hospital to a public or private, national or foreign higher-class hospital.

The medical evacuation is supervised by:

- Decree No.91/321 of July 9, 1991 setting the modalities of taking into charge, certain civil and military personnel within the framework of health coverage by the State;
- Decree No.91/330 of July 9, 1991 setting the modalities of taking into charge, certain civil and military personnel within the framework of health coverage, in the budget of the State;
- Decree 2000/692 / PM of September 13, 2000 laying down the procedures for exercising the right to health of the official;
- the decree 2019/322 of June 9, 2019 fixing the categories of PE, the remuneration, allowances and benefits of their managers
- the General Statute of the public service;
- the labor code;
- collective convention ;
- any other text in force on the subject.

Actors and implementation modalities

Stakeholders

- User Ministry;
- the National Health Council (MINFI, MINSANTE);
- the vote holder or the delegated vote holder by;
- the Accountant (general payer of the treasury) / insurance company.

Execution modalities

- informs the Conseil National de la Santé (National Health Council) by the user administration or in the case of exceptional dispensation in an emergency situation;
- informs the decision-making body (EP) ;
- a favourable opinion from the national health council (PV setting out, in particular, the host hospital, the cost of treatment and the doctor accompanying the patient);
- transmission of the file to MINFI ;
- draft decisions (relating to transport costs for patients and their escorts) drawn up by MINFI;
- transmission of the file to Financial Control for budgetary approval and effective blocking of the corresponding appropriations ;
- commitment of treatment costs to the AMBACAM tax collector of the hospital where the patient is admitted;
- preparation and transmission of the fax message to the tax authorities (healthcare costs) ;



	<ul style="list-style-type: none"> - checking expenditure and issuing one-off delegations ; - commitment, payment and authorisation of transport costs ; - validation of transport costs by financial control - payment of transport costs by the public accountant. - NB: As the budget appropriations intended to cover medical evacuation expenses are entered in the chapter of common expenses, under the management of the Minister in charge of finance, the documents of assumption of responsibility emanating from any other administration have no financial effect.. 								
<p>Support documentation and deadlines</p>	<p>Support documentation</p> <ul style="list-style-type: none"> - resolution/deliberation of the deliberative body ; - application for the evacuation of the concerned patient or his beneficiaries; - minutes of the national health council specifying the medical necessity of the medical evacuation; - MINFI decision taking into charge; - pro forma invoice of an air transport company; - recent payslip of the beneficiary; - pro forma invoice of the hospital receiving the patient; - Decision relating to transport costs (patient and accompanying person); - Commitment voucher; - Commitment certificate; - Debt; - the payment order or any document in lieu thereof; - Indigence file, if applicable. <div style="text-align: right; margin-top: 20px;"> <table border="1" style="border-collapse: collapse; width: 150px;"> <tr> <td colspan="2" style="text-align: center; padding: 2px;">SERVICES DU PREMIER MINISTRE</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">VISA</td> </tr> <tr> <td style="padding: 2px;">012728</td> <td style="padding: 2px;">31 DEC 2024</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">PRIME MINISTER'S OFFICE</td> </tr> </table> </div> <p>Duration</p> <p>The duration of a medical evacuation must be in accordance with the opinion of the national health council.</p>	SERVICES DU PREMIER MINISTRE		VISA		012728	31 DEC 2024	PRIME MINISTER'S OFFICE	
SERVICES DU PREMIER MINISTRE									
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Definition and legal references:

These are costs intended for the reimbursement of expenses borne by the Public Official, his spouse, his legitimate or adoptive children when he has paid for their health care.

The reimbursement of medical expenses is governed by:

- Decree No.91/321 of July 9, 1991 setting the modalities of taking into charge, certain civil and military personnel within the framework of health coverage by the State;
- Decree 2000/692 / PM of September 13, 2000 fixing the modalities for the exercise of the civil servant's right to health;
- Decree 2019/322 of June 9, 2019 fixing the categories of PE, the remuneration, the allowances and the benefits of their directors
- the general statute of the civil service;
- Decree No. 0561 / MINSANTE / CAB of February 16, 2017 setting the terms and conditions for the coverage of medical care and medical costs for illnesses not attributable to the service of staff of the health corps
- Decree No. 2012/539 of 18 November 2012 on the special status of the body of officials of the National Security
- the Labor Code;
- collective convention ;
- any other text in force on the matter.

Actors and implementation modalities**Actors**

- the user ministry;
- the National Health Council;
- the Vote holder;
- the Finance controller;
- the Public Accountant.

**Execution modalities**

- informs the National Health Council by the user administration;
- favorable opinion of the National Health Council;
- transmission of the file to MINFI;
- preparation of a draft decision by the competent services of MINFI;
- transmission of the file to Finance control for budget approval;
- commitment, verification and authorization of expenditure at MINFI;
- validation of the expenditure by finance control;
- payment of the expenditure by the public accountant.

	<p>Reimbursement rates for medical expenses:</p> <ul style="list-style-type: none"> - Public health facilities: 60% - Private health facilities: 30% - Dispensaries: 60% - Hospitals abroad: 30% <p>For the health and police corps:</p> <ul style="list-style-type: none"> - Public health facilities: 100% - Private health facilities: 30% - Dispensaries: 60% - Hospitals abroad: 100%.
Supporting Documents	<ul style="list-style-type: none"> - Request for reimbursement addressed to MINFI or the competent authority ; - Decision to release funds signed by the competent authority; - Invoices (pharmacy and treatment received) or detailed statement showing all expenditure incurred; - Beneficiary's pay slip less than 03 months old; - RIB of the beneficiary, if applicable; - Minutes of the National Health Council ; - Work accident report, if applicable ; - Commitment form ; - Certificate of commitment ; - Debt claim; - the payment order or any document in lieu thereof ; - Indigence file, if applicable. <div data-bbox="898 1066 1413 1347" style="text-align: center; margin-top: 20px;"> <p>SERVICES DU PREMIER MINISTRE VISA 012728 31 DEC 2024 PRIME MINISTER'S OFFICE</p> </div>

Sheet N° DP-10	THE SETTLEMENT OF TELECOMMUNICATION SERVICE ALLOWANCES		
<p>Definition and legal references:</p>	<p>These are the benefits related to communication services provided to public officials. They are mandated quarterly by each head of department or head of structure</p> <p>Legal references</p> <ul style="list-style-type: none"> - Decree No. 2005/441 of November 1, 2005 setting the conditions for the installation and management of means of communication in public services; - Resolutions taken by the deliberative organ; - Any other text in force on the subject. 		
<p>Actors and implementation modalities</p>	<p>Stakeholders</p> <ul style="list-style-type: none"> - the principal vote holder; - the secondary vote holders; - the Finance controller; - the public accountant. <p>Execution modalities</p> <ul style="list-style-type: none"> - establishment of the list of persons responsible for receiving these allowances; - preparation of the payment decision with the names and status of the beneficiaries; - delegation of credits to the heads of structures, with a view to the payment of these indemnities; - authorisation of expenditure. 		
<p>Support documentation and deadlines</p>	<p>Supporting documents submitted</p> <ul style="list-style-type: none"> - Quarterly statement of recipients of benefits ; - debt claim; - decision to pay the said allowances; - payment order (mandate or payment order). <div data-bbox="1115 1015 1599 1241" style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p style="text-align: center;">SERVICES DU PREMIER MINISTRE VISA</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">0 12728</td> <td style="width: 50%; text-align: center;">31 DEC 2024</td> </tr> </table> <p style="text-align: center;">PRIME MINISTER'S OFFICE</p> </div>	0 12728	31 DEC 2024
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ATTESTATION OF IRREVOCABLE TRANSFER OF SALARY (AVI)

Definition and legal references:

An attestation of irrevocable transfer (AIT) of salary is an administrative document issued by the General Directorate of the Budget of the Ministry in charge of finance, for the benefit of public officials in activity and pensioners, who wish to present guarantees to approved Financial Institutions. It materializes the commitment of the Ministry in charge of finance to a financial institution, that the salary or the pension of a civil servant or pensioner will be irrevocably transferred to the account of the latter, opened in the said Financial Institution.

Legal reference:

- Decision No000000389/D/MINIFI/SG/DGB/DCOB/BCSP of May 17, 2019 creating a working group in charge of the implementation and monitoring of the computerization project for the management of Irrevocable Transfer Attestation of salaries.
- Decision No00000708/D/MINIFI/SG/DGB/DCOB/BCSP of July 03, 2020 creating a working group in charge of the continued implementation and monitoring of the computerization management of draft Attestations of Irrevocable Transfer of salaries in the central and decentralized services of the Ministry of Finance, as well as in Credit Institutions.
- Circular No21/0000502/C/MINIFI/SG/DGB/DCOB/BCSP of 04 May 2021 appointing officials to sign computerized and secure AITs in the central administration and in the deconcentrated structures of the Ministry of Finance.
- Circular No21/00000011/C/MINIFI/SG/DGB/DCOB/BCSP of 26 May 2021 designating the officials authorized to sign the Secured Attestation of Irrevocable Transfer of salaries in the central administration and in the decentralized structures of the Ministry of Finance.

Actors and implementation modalities

Actors:

- MINFI Central Mail Service;
- Salary and Pensions Control Brigade (BCSP);
- Regional Finance Controls;
- Financial Institutions.

Methods of execution:

In the Central level:

The application for an AIT of salary is recorded in the soft-ware application by the Central Mail Service of MINFI, and then transmitted automatically by bordereau, accompanied by the physical files, to the Salary and Pensions Control Brigade (BCSP).

The BCSP checks, prints and signs the salary AVIs.

Financial institutions grant loans to public officials and pensioners on the basis of AVIs signed by the BCSP.

In Deconcentrated Services:

The application for an AIT of salary is recorded in the AVI application by the mail service of the Regional Finance control and then transmitted automatically, accompanied by the physical files and a slip, as the case may be, to the Salary and Pensions Service (SSP) or to the visa service (SV) for control.

The SSP or the SV is in charge of the control and transmission to the Regional Finance Controller (CFR).

The CFR prints and signs salary AVIs.

NB: In public establishments or other subsidized bodies, the AIT of salary is issued by the Vote holder and a copy sent to the public accountant.



**Support
documentation
and deadlines**

Elements of the file:

- Stamped application;
- Photocopy of a valid NIC (National Identity Card).
- RIB



SETTLEMENT OF FUNERAL EXPENDITURE

<p>Definition and legal references:</p>	<p>Funeral expenses represent the State's financial contribution towards organising the funeral of a civil servant, their spouse or direct descendant.</p> <p>Legal basis</p> <ul style="list-style-type: none"> - the Finance Law of the current financial year ; - the law on the Financial System of the State ; - Law n°2017/010 of 12 July 2017 on the General Statute of Public Establishments; - general civil service regulations ; - the labour code ; - Decree no. 2000/693/PM of 13 September 2000 setting out the rules governing travel by civil servants and the terms and conditions governing the payment of related expenses. - any other applicable legislation.
<p>Actors and implementation modalities</p>	<p>Actors</p> <ul style="list-style-type: none"> - MINFI; - the deliberative body ; - Principal Vote Holder; - the Paymaster General of the Treasury ; - the Financial Controller ; - the Public Accountant; - the beneficiary (family). <div data-bbox="958 683 1451 922" style="border: 1px solid black; padding: 5px; margin: 10px auto; text-align: center;"> <p>SERVICES DU PREMIER MINISTRE VISA</p> <p>0 12728 31 DEC 2024</p> <p>PRIME MINISTER'S OFFICE</p> </div> <p>Terms and conditions</p> <p>The <i>deceased's</i> successor is entitled to :</p> <ul style="list-style-type: none"> - the cost of transporting the body, including a coffin and means of transport from the place of death to the place of burial; - the cost of transporting the family (spouse(s) and legitimate minor children) and luggage from the last place of employment to the place of burial; - reimbursement of removal costs incurred by the final move, with proof, and including the cost of fitting out luggage, packing, trucking and, where applicable, parking and storage costs, for a maximum period of four (04) days. <p>At central government level :</p> <p>The <i>deceased's</i> successor shall send a letter, accompanied by supporting documents, to the head of the user ministerial department for transmission to the Minister of Finance.</p> <p><u>The Principal Vote Holder (MINFI) :</u></p> <ul style="list-style-type: none"> - prepares draft release decisions and statements of payment for funeral expenses; - signs release of funds decisions; - prepares payment orders ; - signs payment orders ; <p><u>The competent Financial Controller :</u></p>

- checks the regularity of the expenditure file;
- affixes the "Budget Visa" to draft decisions ;
- validates the expenditure.

The Paymaster General of the Treasury:

- verifies that the expenditure file is in order;
- takes charge and makes the payment.

At decentralised level :

The Principal Vote Holder (Regional Financial Controller) :

- prepares draft release decisions and statements of payment for funeral expenses;
- signs release decisions;
- prepares payment orders ;
- signs payment orders ;
- verifies that the expenditure file is correct.

The competent Financial Controller :

- checks that the expenditure file is in order;
- affixes the "Budget Visa" to draft decisions ;
- validates the expenditure.

The Paymaster General :

- Checks that the expenditure file is in order;
- takes charge and makes the payment.



NB: The Regional Financial Controller is the main Vote Holder for funeral expenses in the decentralised departments.

Public Establishment:

The *deceased's* successor shall send a letter to the Head of the structure, accompanied by supporting documents.

The deliberative body

Fixes by resolution the rates of the EP's contribution in the event of the death of a member of staff, a member of the governing body, the CEO or equivalent or DGA.

The Principal Vote Holder:

- declares the death of an EP staff member, a member of the governing body, the DG or equivalent and the DGA;
- prepares draft release decisions and statements of payment for funeral expenses;
- signs release decisions;

	<ul style="list-style-type: none"> - prepares payment orders ; - signs payment orders ; - checks the expense reports. <p><u>The Specialist Financial Controller:</u></p> <ul style="list-style-type: none"> - checks the regularity of the expenditure file; - affixes the "Budget Visa" to draft decisions ; - validates the expenditure. <p><u>The Accounting Officer :</u></p> <ul style="list-style-type: none"> - verifies that the expenditure file is in order; - takes charge and pays.
<p style="text-align: center;">Supporting documentation and deadlines</p>	<p>Items in the file :</p> <ul style="list-style-type: none"> - the release decision ; - a certified copy of the recruitment or appointment document; - photocopy of certificate of employment ; - marriage certificate, if applicable ; - birth certificate, if applicable ; - the most recent pay slip, or any other document in lieu thereof, where applicable ; - a certified copy of the death certificate ; - the payment statement ; - payment order ; - cash or transfer voucher ; - the resolution setting the EP's contribution rates in the event of the death of a member of staff, a member of the governing body, the DG or equivalent and the DGA, where applicable.

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3. Procedure for execution of expenditures that bear on State Intervention

- a. Subventions for recurrent expenditures
- b. Additional subventions
- c. Balancing subventions
- d. Investment subventions
- e. Contributions to international organizations
- f. Crossed debts
- g. Contract Plans
- h. Counterpart funds
- i. Basket funds
- j. Disbursement of funds from external financings
- k. Release of capital and acquisition of equity
- l. Reimbursement of the expenditure of public service missions



<p>Definition and legal references:</p>	<p>The subvention is an allocation of resources, either directly or indirectly, by the State to public entities (Institutions, Public Enterprises and RLAs) or private entities, with a view to contributing to the implementation of an activity of general interest.</p> <p>Legal references</p> <ul style="list-style-type: none"> - Finance Law; - Decree No. 2013/06 of February 28, 2013 on the organization of the Ministry of Finance; - Decree establishing and organizing the concerned structures; - any other text in force on the subject.
<p>Actors and implementation modalities</p>	<p>Stakeholders</p> <ul style="list-style-type: none"> - MINFI (DGB/DPC/DGTCFM) and/or the technical tutelage (supervisory) institution; - beneficiary structure ; - technical supervision ; - Finance controller ; - Public accountant. <p>Execution modalities</p> <p>The operating subvention is decided and communicated at the beginning of the fiscal to the beneficiary organisation by a notification letter from the Minister of Finance, indicating the amount of the subvention allocated.</p> <p>The Directorate General for the Budget shall commit this subvention on a quarterly basis.</p> <p>The subvention, committed by the Directorate General for the Budget, is transferred to the financial service account of the beneficiary organisation opened in the books of the Public Treasury. The system of external auditing of the accounts of structures benefiting from State subventions is maintained.</p> <p>Each year, the DGB verifies the use of these subventions for the year n-1.</p>
<p>Support documentation and deadlines</p>	<p>Supporting documents</p> <ul style="list-style-type: none"> - Subvention decision of the Minister of Finance. - commitment form; - certificate of engagement; - debt claim; - a payment order visa by the Financial Controller and signed by the manager or any document in lieu thereof ; - a agreement between the State and the beneficiary organisation, where applicable;



	<ul style="list-style-type: none">- specifications, where applicable ;- a certificate of non-bankruptcy issued by the court with territorial jurisdiction over the company's registered office, where applicable;- a valid, stamped certificate of tax compliance, where applicable
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ADDITIONAL SUBVENTIONS

Definition and legal references:

These are financial subventions requested by PEs and Subsidized Bodies to compensate for the shortfall in their operating subvention allocated in a given year.

Legal references

- Finance Law (Chapter 60);
- Decree No. 2013/06 of February 28, 2013 on the organization of the Ministry of Finance;
- any other text in force on the subject.

Actors and implementation modalities

Stakeholders

- MINFI (DGB/DPC/DGTCFM) ;
- technical supervision ;
- concerned organization;
- Finance controller;
- Public accountant.



Execution modalities

Applications for additional subventions are necessarily motivated and presented by the Minister in charge of the technical supervision of the concerned public institution or subsidized body.

- The concerned body sends the application for an additional subvention, together with a statement of expenditure, to its technical supervisor, who receives the subvention application and issues an opinion;
- the MINFI analyses the request, signs the decision and then commits the subvention.
- The Finance controller carries out the conformity check.
- Public accountant. Receives the files of expenditure, carries out regularity checks, pays the expenditure incurred on behalf of the body and presents a statement of use of the funds made available at the end of the fiscal.
- The Finance controller of the beneficiary structure carries out the conformity and regularity checks between the expenditure memo and the expenditure incurred and endorses the supporting documents for the expenditure.

The amounts subsidized by the MINFI are mandated and transferred to the account of the beneficiary structure open to the Public Treasury.

**Support
documentation and
deadlines**

Supporting documents

- request for additional subvention;
- decision signed by MINFI;
- statement of account.



Definition and legal references:

It is a subvention granted by the State to cover the losses of an organization, company or sector of activity that it wishes to support because it is considered necessary for the general interest, but not self-financed (public service, fundamental research, etc.).

Legal references

- Decree No. 2013/06 of February 28, 2013 on the organization of the Ministry of Finance;
- Conventions binding the State to the beneficiary structure;
- any other text in force on the subject.

Actors and implementation modalities

Stakeholders

- MINFI (DGB/DPC/DGTCFM) ;
- technical supervision ;
- Finance controller ;
- Public accountant ;
- Company.



Execution modalities

The balancing subvention is mandated on the basis of the conclusions of the quarterly evaluation mission, which is based on a calculation model predefined by a study. The funds thus mandated shall be transferred to the account of the beneficiary organization.

Support documentation and deadlines

Supporting documents

- concession convention ;
- quarterly evaluation report;
- decision signed by MINFI.
- statement of account.

Definition and legal references:

Transfers are financial resources that the State usually provide to Public Establishments with financial and management autonomy, as well as to private non-profit entities (NGOs, Associations recognized as being of public utility, etc.) to carrying out their development operations. However, exceptionally, public and private enterprises, as well as other private entities whose main economic function is the production of goods and services on commercial basis, may receive investment transfers to finance their fixed capital formation or to support them in the event of damage to their fixed assets. Subventions are unrequited expenditures that the State or RLAs usually make for the benefit of entities that engage in production and/or distribution of marketable goods and services, such as public and private companies, GIC, GIE, Cooperatives, etc. Similarly, public administrations and non-profit institutions serving households (NGOs, Associations, etc.) may, exceptionally, benefit from subventions if they carry out activities to produce marketable goods and services.

Legal references :

- Decree No. 2019/3187/PM of 9 September 2019 setting the general framework for the presentation of the State budget nomenclature;
- Decree No. 2019/3199/PM of 11 September 2019 setting the State Accounting Plan; the 2018 Law on the State Financial Regime;
- Law No. 2017/011 of July 12, 2017 on the general status of Public Enterprises;
- Law No. 2017/010 of July 12, 2017 on the general status of Public Establishments ;
- the finance law in execution ;
- the General Tax Code ;
- the Public Contract Code;
- Any other text in force in the domain.

Actors and implementation modalities

Stakeholders

- MINEPAT;
- MINFI;
- Line (mother) ministries;
- Finance controllers;
- Organizations benefiting from the subvention;
- Public accountants.



Execution modalities

The mobilisation of investment subventions to Public Establishments, Public and Private Companies and other beneficiary bodies starts with the organisation by MINEPAT (DGEPIP), in collaboration with MINFI and MINMAP, of investment subvention budgeting conferences. During these conferences which will be attended by all entities receiving transfers and subventions with the exception of decentralised local authorities, the expenditure memorandum validated by the joint teams will determine, according to their nature, the operations to be committed on the basis of the presentation of the accounts and those carried out according to the provisional commitment procedure.

For operations eligible for the commitment category on the basis of the presentation of installmental payments, the applicable procedure is as follows:

- on the basis of the list of types of expenditure validated by the On the list by expenditure type, the Minister in charge of the Economy, Planning and Regional Development, or the public establishment receiving the subvention shall proceed with the contracting and certification of the expenditure;
- the accounts generated are forwarded to the supervising Minister/ Credit Vote holder, to justify the availability of resources for the financing of the account of the Beneficiary/Organisation;
- the taking charge after validation of the expenditure file.

Investment grants to companies (public or private) and other private entities are committed to their benefit and transferred to their accounts at the start of the fiscal. Similarly, transfers made exceptionally to companies (public or private) and to the other private entities mentioned above are also committed by decision at the start of the fiscal year.

The role of Actors are as follows :

- **MINEPAT :**

- Organizes conferences;
- Transmits the validated expenditure memoranda to the technical supervising Minister and to the beneficiary public body/establishment;
- Ensures the monitoring and control of physical achievements.

- **MINFI:**

- Participates in conferences;
- Mobilizes, where appropriate, resources for the benefit of beneficiary structures;
- Pays the expenses executed on the basis of the advance payment generated.

- **MINMAP:**

- Participates in conferences;
- Controls physical execution.

- **Supervising ministry:**

- Takes a Decision and mandates the transfers for the benefit of the beneficiary.
- Forwards to MINEPAT copies of decisions to release investment transfers and the detailed log of operations financed, as well as related expenditure statements

- **Finance Controller placed under the supervising Ministry:**

- Affixes its visa to the resource mobilization decision;
- Controls the regularity of the commitment by mandating the transfer/subsidy.
- Specialized finance controller placed under the beneficiary organization:
- Controls the regularity of the expenditure as well as that of the draft conventions and contracts sent to it by the beneficiary organization;
- Affixes the preliminary visa on the draft contracts and jobbing orders, no later than October 15 of the current year, as well as on the statements.

- **Beneficiary organization of the transfer:**

- On the basis of the validated expenditure memorandum, in collegiality with MINEPAT and the supervisory ministry, he proceeds to the contracting of the project and sends a copy of the draft contract to the Finance Controller placed within it for approval;



	<ul style="list-style-type: none"> • The statements generated are transmitted to the supervising Minister, credit Vote holder for the provision of resources for the benefit of the financial account of the Organization/beneficiary opened at the Public Treasury or in a commercial bank as the case may be; • Transmits to MINEPAT the decisions to disburse investment transfers and the detailed journal of financed operations, as well as related expenditure memoranda; • Transmits to MINEPAT, MINFI and MINMAP, no later than fifteen (15) days after the end of each quarter, a report on the physical and financial execution of the subsidy, indicating the progress of the contract award procedures, the level of commitments, the level of authorizations and payments as well as the state of physical execution. <p>- Public accountants :</p> <ul style="list-style-type: none"> • Effects payments
<p style="text-align: center;">Support documentation and deadlines</p>	<p>Supports</p> <ul style="list-style-type: none"> - Contract Log book/ register; - timetable for carrying out the validated activities; - decision signed by the vote holder; - contract modification and attachments; - MINEPAT letter notifying the lists of activities and nature of expenditures that should not be executed under the normal procedure; - contracts or jobbing orders accompanied by different service orders(start of works, eventually suspension and re-start of service); - administrative file produced by the beneficiary structure; - detailed expense report - commitment form; - certificate of engagement; - debt ; <p>NB: Decisions granting transfers and/or investment subventions must indicate :</p> <ul style="list-style-type: none"> - the expected results in relation to the objectives of the programmes and actions which carry the appropriations ; - the activities to be carried out ; - the resulting physical units; - implementation deadlines ; - any commitments made in the specifications

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Definition and legal references:

They are understood as the State's financial contribution to the budget of an Organization to which it has freely adhered. It may be statutory (in accordance with the Act of adhesion and the Financial Regulations of the IO) or voluntary (ad hoc, when States decide freely, following an event, to contribute an amount proposed or determined by each of the members).

Legal references

- Finance Law ;
- Decree No. 2013 on the organization of the Ministry of Finance;
- The act of accession to the concerned IO;
- Headquarters convention if applicable;
- The resolution fixing the amount of Cameroon's contribution;
- Any other text in force on the subject.

Actors and implementation modalities

Stakeholders

- MINFI (DGB/DPC/DGTCFM) ;
- beneficiary structure ;
- technical supervision ;
- Finance controller ;
- Public accountant.



Execution modalities

The contribution is made at the request of the beneficiary body, the responsible Minister or the Minister for External Relations.


The appropriations thus not committed shall be the subject either of delegations of appropriations to the Heads of Diplomatic and Consular Missions on behalf of International Organizations, or of a decision by the Minister in charge of Finance for transfer to the accounts of those Organizations.

Annual monitoring checks, on these contributions are carried out by inter-ministerial missions.

<p>Support documentation and deadlines</p>	<p>Supporting documents</p> <ul style="list-style-type: none"> - the request for payment sent to MINFI ; - the deed of incorporation of the beneficiary entity ; - the Act of Accession of the State of Cameroon to the International Organisation ; - the headquarters convention, where applicable ; - the financial resolutions of the last session of the governing bodies; - payment schedule, if applicable ; - bank details ; - the address of the International Organisation ; - the arrears situation, if any ; - a convention signed between the State and the IO or any other document in lieu thereof; - the release decision signed by MINFI ; - the commitment form ; - certificate of commitment ; - the debt claim; - the payment order or any document in lieu thereof.

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Sheet No. DI-06	DEBT SWAPPING
<p>Definition and legal references:</p>	<p>It is a mechanism for offsetting a claim with a debt between the State and a debtor company. This operation is carried out through the signature of a reciprocal/cross debt agreement between the State and the concerned company, in particular through the offsetting of eligible tax debts or any other form of debt, in conformity with the regulation in force.</p> <p>Legal references</p> <ul style="list-style-type: none"> - Finance Act for the current fiscal; - Decree No. 2013/06 of February 28, 2013 on the organization of the Ministry of Finance; - General Tax Code (article L7 bis (2)); - cross debt agreements; - any other text in force on the subject.
<p>Actors and implementation modalities</p>	<p>Stakeholders</p> <ul style="list-style-type: none"> - MINFI (DGB/DGD/CAA/ DGTCFM/DAJ) ; - technical supervision ; - Finance controller ; - Public accountant ; - Company. <div data-bbox="1111 754 1603 994" style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p>SERVICES DU PREMIER MINISTRE VISA</p> <p>0 12728 31 DEC 2024</p> <p>PRIME MINISTER'S OFFICE</p> </div> <p>Execution modalities</p> <p>The initiative for compensation lies on the one hand with the concerned public enterprise or establishment and on the other hand with the State.</p> <p>An ad hoc committee is set up to handle the treatment of reciprocal debts.</p> <p>The verification of the certainty and enforceability of reciprocal debts between the State and the concerned entity shall be carried out on the basis of:</p> <ul style="list-style-type: none"> - The reconciliation of tax and customs debts eligible for compensation between the concerned entity and the competent services of the DGI, DGD and the transmission to the ad hoc committee of the conciliation reports, together with the supporting documents used to draw up the reports; - The production, by the concerned competent administrations (Ministries concerned, DGB, DGTCFM, CAA), of verification and tallying reports of invoices for services provided to the State, duly signed by the parties. <p>A report validating the reciprocal debts between the State and the concerned entity shall be drawn up and signed.</p>

	<p>The final report of the work and the minutes of the validation of the reciprocal debts are sent to the Minister of Finance, with proposals for the terms of settlement specifying the different beneficiaries and, where appropriate, the request for confirmation of the authorisation to set off the abovementioned debts..</p> <p>A draft agreement for reciprocal debts, with a timetable for payment of the balance, is being prepared:</p> <ul style="list-style-type: none"> - As regards the operation of offsetting cross-debt, the DGB makes the necessary commitments to enable the DGTCFM to issue a declaration of revenue in favour of the DGI, the DGD and the other beneficiaries of revenue; - As regards the balance resulting from the offsetting of reciprocal debts, the payment schedule will have to be validated by the DGB, the DGTCFM and the CAA when the remaining balance is in favour of the entity and will have to be paid by the State. In the opposite case, the schedule for the balance owed to the State by the entity must be determined by the DGI, the DGD, the DGTCFM, the DGB and the CAA according to the nature of the remaining debt to be paid to the State. <p>The draft agreement on reciprocal debts is transmitted to the concerned party by MINFI, for signature and return with a view to its formalization.</p> <p>The registration of the agreement by the concerned public company, public institution or entity will follow.</p> <p>The transmission by the Minister of Finance of the reciprocal debt agreement duly registered to all parties for implementation.</p> <p>The monitoring of implementation is carried out respectively by the DGB, the DGI, the DGTCFM, the CAA and through in particular:</p> <ul style="list-style-type: none"> - The reminder of the parties, by note or correspondence, at the initiative of the entities involved in the processing of operations to offset reciprocal debts on the fulfilment of their obligations and the respect of agreed payment deadlines; - Holding follow-up meetings; - Identification of the difficulties encountered; - Transmission of reports to the Minister of Finance for directives and instructions. <p>After the tallying, the consolidation of the net amount, the signing of the PV and the agreement, the amount corresponding to the residual debt is mandated and transferred to the account of the beneficiary company.</p>
<p style="text-align: center;">Support documentation and deadlines</p>	<p>Supporting documents</p> <ul style="list-style-type: none"> - administrative file ; - PV signed between the parties; - convention signed between the parties; - decision signed by MINFI. <div style="text-align: right; margin-top: 20px;">  <p>SERVICES DU PREMIER MINISTRE VISA 012728 31 DEC 2024 PRIME MINISTER'S OFFICE</p> </div>

(bills, invoices and contracts, reimbursement of pre-funded contracts, documentary credits)**Definition and legal references:****Plan - Contracts (accounts, invoices and contracts)**

These are the financial agreements that bind the State and public and semi-public companies, with a view to their rehabilitation or restructuring in order to balance their operations.

Only public bodies that have actually signed a plan contract with the State benefit from the restructuring funds

Legal references

- Finance Act for the current fiscal year;
- Decree No. 2024/291 of 10 July 2024 transforming SNI into a public limited company
- Decree establishing the CTR;
- Joint MINFI-MINEPAT decree signed each year;
- Plan contract signed between the State and the entity;
- endorsement to the plan contract if applicable;
- any other text in force on the subject.

Actors and implementation modalities**Stakeholders**

- MINFI (DGB/DPC/DGTCFM) ;
- MINEPAT;
- Enterprise ;
- technical supervision ;
- Finance controller ;
- Public accountant.

**Execution modalities****Plan - Contract (Reimbursement of pre-financed contracts)**

CTR forwards the contract files relating to the pre-financed plan contracts to the Directorate General for the Budget for reimbursement. A proposal for a decision on the use of the credits is submitted to the MINFI for signature, corresponding to the amount of the pre-financed contract. On the basis of this decision, commitments are made to the concerned organisation, upon presentation of proof of pre-financing.

Plan - Contracts (instalments paid, invoices and contracts, reimbursement of pre-financed contracts, etc.)

Restructuring funds are allocated to public bodies that have actually signed a plan contract with the State.

	<p>A joint MINFI-MINEPAT decree states, from the beginning of the fiscal and in all cases before January 31, that:</p> <ul style="list-style-type: none"> - the list of beneficiary public bodies ; - the allocations subsidized; - the projects to be carried out and their chronograms of implementation ; - the chain of expected results (deliverables, effects and impacts, etc.). <p>This data is collected and consolidated beforehand during conferences to be organised by MINEPAT, in liaison with MINFI and the concerned organisations. The managers of the bodies receiving investment subventions are authorised to initiate the procedure for awarding contracts and implementing the selected activities, once the joint MINFI-MINEPAT order has been signed.</p> <p>Commitments under Plan Contracts are made on presentation and transmission to the Directorate General for Budget of the contracts and accounts duly signed and recorded.</p>
<p>Support documentation and deadlines</p>	<p>Supporting documents</p> <p>i. Plan-Contracts (instalments paid, invoices and contracts)</p> <ul style="list-style-type: none"> - joint MINFI-MINEPAT order ; - contract or Administrative Purchase Order ; - an expression of needs form; - a pro-forma invoice; - final invoice or statement of account; - the supplier's administrative file; - a valid certificate of fiscal conformity ; - a certificate of commitment; - an original certificate of non-exclusion from public procurement; - the duly signed certificate of receipt of services. <p>ii. Plan-Contracts (Reimbursement of pre-financed contracts)</p> <ul style="list-style-type: none"> - pre-financed contract files; - proof of payment; - RIB or 420 account; - decision signed by MINFI. <div data-bbox="1294 1070 1794 1318" style="border: 1px solid black; padding: 5px; margin-top: 20px;"> <p>SERVICES DU PREMIER MINISTRE VISA</p> <p>0 1 2 7 2 8 31 DEC 2024</p> <p>PRIME MINISTER'S OFFICE</p> </div>

Within the framework of the implementation of conventions signed with technical and financial partners, the counterpart funds constitute the financial contribution of Cameroon toward external funding. They are distinguished in two categories:

- Counterpart Funds in real expenditure;
- Counterpart Funds in customs duties and taxes.

Legal references

- Finance laws;
- Tax Code;
- Customs Code;
- Financing agreements;
- Circular no. 002/C/MINEPAT/DGEP/PDPI of 29 December 2008 setting out the terms and procedures for mobilising counterpart funds of all kinds for jointly financed projects;
- Circular N°0000002/MINEPAT-MINFI of 04 May 2020 laying down the procedures for managing counterpart funds through the Basket Fund opened at the BEAC
- any other text in force on the subject.

Definition and legal references:

Stakeholders

- MINEPAT (DGEPF);
- MINFI (DGI, DGD, DGB, DGTCFM);
- supervision of the project / vote holder;
- the Autonomous Sinking Fund.
- the project management unit;
- the competent Finance Controller

Execution modalities:

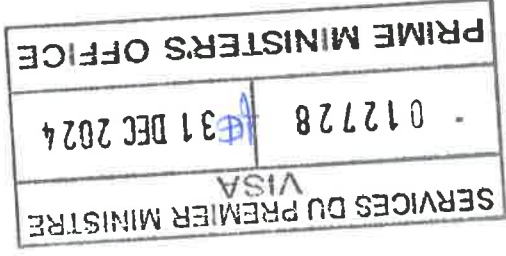
The execution of Counterpart Funds credits is subjected to comply with the budgetary annuity and the deadlines for the execution of budgetary operations, prescribed by the circular (deadlines for commitment and payment order operations).

Any mobilization of counterpart funds is subjected, to the existence of the related financing agreement, as well as the effective implementation of the project, corresponding to the satisfaction of the needs actually expressed.

i. Method of mobilizing FCP in real expenditure

The mobilisation of the Counterpart Funds begins with the organisation of the disbursement conferences, by MINEPAT (DGEPF, DCCOOP), in collaboration with MINFI and MINMAP. During these conferences, the validated expenditure memo is transmitted to the project supervisory administrations.

Actors and implementation modalities



It distinguishes between counterpart fund expenditure committed on the basis of the presentation of accounts and other categories of expenditure executed according to the provisional commitment procedure.

The said conferences decide, for each project:

- the tables of contractual commitments of the parties;
- the amount of disbursements expected from Financial Technical Partners (PTF);
- the amount of the allocation and the statement of counterpart funds in actual expenditure;
- the implementation programme for the project activities and the appropriation plan;
- the state of maturity of the operations to be executed;
- the chain of expected results (deliverables, effects and impacts);
- the programming of the equipment to be imported and the work to be carried out which requires the issue of the certificates of payment for customs duties and taxes;
- the operations of counterpart funds in actual expenditure which will be executed by disbursement of funds to the benefit of the account of counterpart funds domiciled at BEAC.

Following the counterpart fund mobilization conferences, public accountants are required to take charge and pay the published expenditure titles, in accordance with the validated expenditure file.

For the works, supply, studies and audit contracts, as well as the commitment, verification and payment order of the counterpart funds in actual expenditure, shall be carried out by the supervising Ministries of the projects or MINERPAT, if necessary, to the benefit of the project account domiciled at the Autonomous Sinking Funds (CAA), after presentation of the accounts by the project management unit.

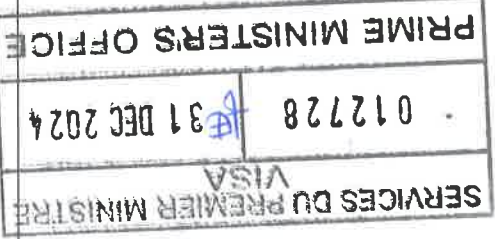
For current expenses (salaries, housing, water, electricity, telephone, and internet) under counterpart funds, commitments are made on a provisional basis.

ii. Modalities of execution of counterpart Funds in taxes and customs duties

Only taxes, duties and customs duties, borne by the State within the framework of a contract or a jobbing order financed by external resources, duly liquidated by the tax or customs administration are directly supported. The following are excluded:

- taxes, duties and customs duties owed by the contractor or the jobbing order; the taxes, duties and customs duties resulting from a contract or from a jobbing order, financed by the State's counterpart in real expenses;
- indirect expenses when setting up the project, in particular those related to the acquisition of passenger vehicles, accommodation, fees and other study and consultancy expenses, administrative and managerial charges.

Taxes and duties under the tax administration are deducted at source by the project manager and paid to the Treasury. The duties and taxes normally due by the successful bidder are:



**Support documentation
and deadlines**

For customs duties:

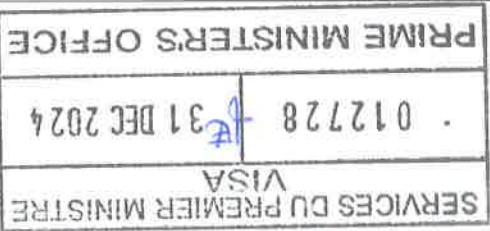
Applications for the issue of certificates of assumption of responsibility are formulated by the project owner or the minister in charge of the project and under no circumstances by the heads of the project management units. These applications must be accompanied by the following documents:

- the financing agreement;
- the appropriation account of the previous fiscal's allocation, if applicable;
- the expenditure memo for the use of the funds requested;
- the elements of maturity (contracts awarded, TOR, DAO, etc.) corresponding to the operations recorded in the expenditure memorandum;
- the appointment decision of the project leader and the steering committee, if applicable;
- the clearance of accounts for the previous use of the appropriations;
- the state of implementation of the projects;
- the statement of disbursement of the external financing of the said projects;
- the commitment plan.

The following documents **for actual expenses** are required for the mobilization of FCPs in actual expenditure:

For actual expenses:

- registration fees;
- income tax;
- the special value added tax applicable to fuels and indirect expenses



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<ul style="list-style-type: none"> - an application made by the Project Owners / Minister in charge; - the provisional import declaration issued by the Société Générale de Surveillance (SGS); - bill of lading; - the copy of the contract that required the import; - the financing agreement; - the customs clearance bulletin (BLD); - the forecast list of equipment to be imported (this list is prior to any application for support. It is co-signed by the Contracting Authority, the General Directorate of Customs and MINEPAT); - the last quarterly physical-financial execution report of the project <p style="text-align: center;">For rates and taxes:</p> <ul style="list-style-type: none"> - an application made by the Project Owner or the supervising Minister; - a copy of the contract or the jobbing Order; - the financing agreement; - the original statement of account or final invoice; - the tax issue form. <p>Within the context of jointly funded projects, it may happen that successful bidders have unduly paid the assessment services, taxes and customs duties related to the implementation of said projects. In order to allow these companies to acquire their rights, the documents to be submitted to the Minister of Finance in order for the said companies to benefit from this reimbursement are as follows.</p> <p style="text-align: center;">For customs duties:</p> <ul style="list-style-type: none"> - a formulated application by the project owner or the tutelage minister ; - the import declaration issued by SGS CAMEROUN SA; - the customs clearance form; - receipt of payment of taxes and customs duties; - a certificate issued by the General Directorate of Customs, certifying the amount of taxes and customs duties unduly collected; - the last quarterly physical and financial execution report of the project. <p style="text-align: center;">For taxes and duties:</p> <ul style="list-style-type: none"> - a formulated application by the Project owner or the tutelage minister; - a copy of the contract or the jobbing Order; - a tax certificate certifying the amount of taxes unduly collected, validated by the General Directorate of Taxes, and the related payment receipt. 	
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Counterpart funds represent the State's contribution to the implementation of a jointly financed project, in application for a loan or subvention agreement concluded in accordance with the regulations in force.

A distinction is made between counterpart funds in actual expenditure and counterpart funds in taxes and customs duties.

Any direct financing from the State's own resources intended for the acquisition of goods and services for the benefit of a jointly financed project under conventional conditions is considered as a counterpart in real expenditure.

Any direct payment from the State's own resources of taxes, duties and customs duties resulting from the implementation of a jointly financed project is considered as a counterpart in taxes, duties and customs duties.

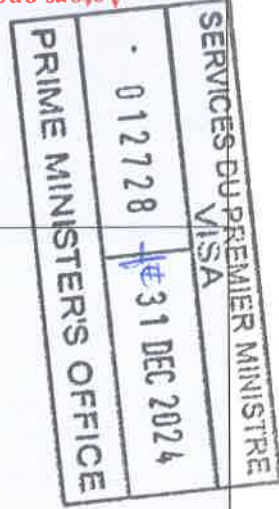
Within the meaning of the Basket Fund, eligible counterpart funds relate exclusively to counterpart funds for actual expenditure..

Legal references

The procedure for managing the Counterpart Funds is governed by a number of texts, namely:

- Law n°2018/012 of 11 July 2018 on the financial regime of the State and other public entities;
- the Circulars containing Instructions relating to the Execution of Finance Laws;
- Circular n°00002/MINREPAT-MINFI of May 4, 2020 setting the procedures for managing counterpart funds through the BASKET FUND open to the BEAC.
- the agreement for the opening of counterpart funds ;
- the agreement to open the Basket Fund ;
- the instruction n°20/013/MINFI/SG/DGTCFM/CLC of June 10, 2020 ;
- any other text in force on the subject.

Definition and legal references:



Actors and implementation modalities

Roles of the actors

- Ministry in charge of the Economy (General Directorate for the Economy and Public Investment Programming) ;
- Minister in charge of Finance (General Directorate of the Treasury and Monetary Cooperation);
- concerned Sectoral administrations;
- Autonomous sinking funds.

Actors :

The implementation of the counterpart funds is closely linked to the actions to be carried out by the different actors, in particular the Ministry in charge of the Economy, the Ministry of Finance and the Autonomous sinking fund..

- **Ministry in charge of the Economy (DGEPF)**

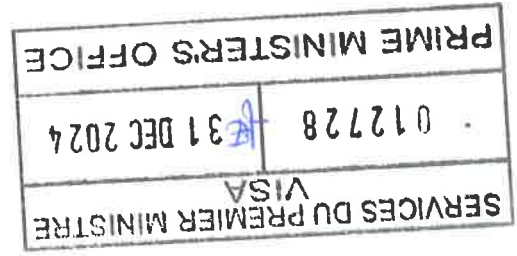
Provides the Autonomous sinking fund (CAA) with the amount of the counterpart funds to be mobilised under the Finance Law for the current fiscal, on the basis of the validated expenditure memo;

Transmits to the Autonomous sinking fund, and to the General Directorate of the Treasury and Monetary Cooperation (DGTCFM), the bi-monthly situation of the commitments of the counterpart funds made by the administrations to the benefit of the projects;

Support documentation and deadlines

The management of the Counterpart Funds is based on a set of supports:

- The Finance Law for the current fiscal ;
- The document notifying the amount of counterpart funds to be mobilised together with the validated expenditure memo
- Bimonthly statement of commitments of counterpart funds;
- Overall situation of commitments made per project;
- Certificate of accounting assumption of responsibility;
- Validation form;
- Deposit slip in the transitional account for the deposit of counterpart funds;
- Normative statement of the monthly expenditure that has been paid into the deposit account;
- SWIFT message from the BEAC for collection;
- Quarterly statement of consumption of Counterpart Funds ;
- Depending on the operations carried out by the actors, the deadlines are as follows:
 - tentily;
 - ortionghly ;
 - quarterly;
- In any case, the resources made available for projects must first be subject to compliance, by Vote Holder, with the normal procedure for the execution of public expenditure, in particular commitment, certification and ordering.
- All expenditure relating to counterpart funds pending in the Treasury network shall be paid into a deposit account at the Treasury before being forwarded to the CAA.
- The detailed procedures for the provisioning and operation of the Basket Fund opened in the books of the BEAC, on number 103113011428, are set out in a separate document.
- All arrangements must be made to ensure that at the close of operations for the day, the balance of the Basket Fund account complies with the terms set out in its opening and operating agreement.



- Produces and makes available to the Autonomous sinking fund, at the end of each quarter, the overall situation of commitments made by project..
- **Ministry in charge of Finance (DGTCFM)**
 - Validates and records in the "buffer account - counterpart funds 470573TTT" the credits that have been committed and authorised by the concerned administrators of payment into the deposit account (470573TTT);
 - Transmits to MINNEPAT and the CAA, at the latest on the 10th of the following month, the normative statement of monthly expenditures that have been the subject of payment into the deposit account (470573TTT);
 - Provides the counterpart funds in the Basket Fund, in accordance with the operating procedures described in the agreement for the opening of the said account..
- **Autonomous sinking fund**
 - Records in its books the counterpart funds of the projects and programmes that have undergone accounting certification and deposit by the DGTCFM;
 - Pays the counterpart funds on the basis of the payments made by the DGTCFM and the expenditure memo validated by MINNEPAT;
 - Communicates to MINNEPAT, at the end of each quarter, the actual consumption of counterpart funds, on the basis of the commitments made by the administrators and the accounting certification made by the DGTCFM..

Definition and legal references:

External financing is carried out in accordance with the terms of the agreements and in accordance with the procedures of each donor. External financing is carried out outside the traditional budgetary circuit.

Legal references:

- Finance Law;
- Law 2018/012 on the financial regime of the State;
- Enabling decree;
- Financing agreement;
- Legal opinion;
- any other text in force on the subject.

Actors and implementation modalities

Stakeholders:

- MINEPAT (DGEPI, DGCOOP);
- MINFI (DGTFCM, DGB);
- concerned Project owners;
- Autonomous Sinking Funds;
- FINEX Committee

Execution modalities:

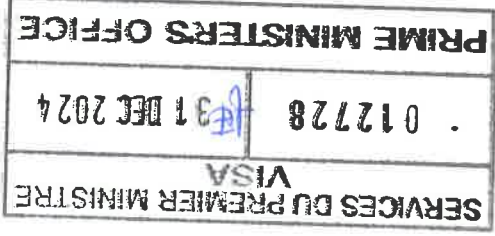
Commitments on external financing follow the procedures set out in the agreements. However, prior information from the Minister in charge of Finance is required before any financing by an international organisation or a foreign State.

In order to control the ceiling on disbursements on external financing defined in the Finance Law, a Committee for the regulation of appeals for funds and the reconciliation of data on External Financing disbursements has been set up at MINEPAT.

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

The accounts generated within the framework of the execution of projects with external financing are transmitted through the project owner, to the Autonomous Sinking Funds for payment (call for funds). For the purposes of examining and regulating disbursements, a condensed sheet attached to the expenditure file is sent to MINEPAT, for the attention of the DGEPI, coordinator of the external financing Committee.

On the basis of this condensed sheet, the Committee decides whether or not to validate the appeal for funds.



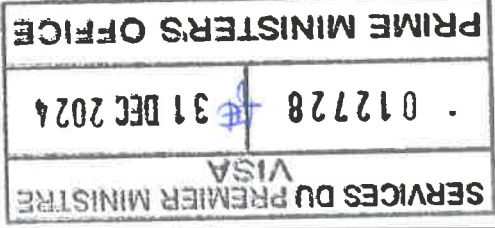
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Support
documentation and
deadlines

Elements of the expenditure file:

- the condensed sheet;
- the validation report of the appeal for funds;
- agreement and tax file of the beneficiary enterprise
- the statement of account.

<p>Legal references:</p> <ul style="list-style-type: none"> - OHADA Uniform Act; - Finance Law; - Shareholder status and pact; - Any other text in force on the subject. 	<p>Definition and legal references:</p>
<p>Stakeholders:</p> <ul style="list-style-type: none"> - MINFI (DGB/DPC/DGTCFM); - technical supervision; - Finance Controller; - Public accountant; - Beneficiary company or enterprise. <p>Execution modalities:</p> <p>Once the company is created and the level of capital or participation in the capital fixed by the creation text, a proposed schedule for the payment of the capital or participations in accordance with the provisions of the OHADA Uniform Law is submitted to MINFI for signature.</p> <p>On the basis of this schedule, the decision to use the credits is prepared and submitted to MINFI for signature for mandate and transfer to the company's account (entitled share capital), capital or holdings. The capital is only paid up when the committed amount is deposited in the company's account.</p> <p>The capital is only paid up when the committed amount is transferred to the account of the company or business.</p> <p>The monitoring mainly concerns dividends and is carried out in conjunction with the DGTCFM.</p>	<p>Actors and Implementation modalities</p>
<p>Elements of the expenditure file</p> <ul style="list-style-type: none"> - decision signed by MINFI; - bank domiciliation attestation, not older than 3 months. - the commitment voucher; - the commitment certificate; - the debt clearance attestation; - the payment order or any document in lieu thereof; 	<p>Support documentation and deadlines</p>



REIMBURSEMENT OF COSTS BORN DURING STATE MISSIONS

<p>This refers to expenditure which is the responsibility of the State, but which is financed by certain bodies.</p> <p>Legal references:</p> <ul style="list-style-type: none"> - Decree No. 2013/06 of February 28, 2013 on the organization of the Ministry of Finance; - Agreements and specifications; - Statutes; - Any other text in force on the subject. 	<p>Definition and legal references:</p>
<p>Stakeholders:</p> <ul style="list-style-type: none"> - SPM; - MINFI (DGB/DPC) - MINFI (DGB/DPC); - technical supervision; - Finance Controller; - Public accountant; - beneficiary company. <p>Execution modalities:</p> <ul style="list-style-type: none"> - evaluation, consolidation and validation of the cost of public service missions within the framework of an inter-ministerial committee or mission; - transmission to the MINFI of the cost selected after validation; - funds disbursement decision and commitment by the DGB; - payment by the DGTCFM; - payment from the budget of the concerned technical supervisory administrations, organisations or companies, where applicable. 	<p>Actors and implementation modalities</p>
<p>Elements of the expenditure file</p> <ul style="list-style-type: none"> - mission or interdepartmental committee evaluation report; - decision signed by MINFI; - bank domiciliation, not older than 3 months; - attestation of service done, if necessary 	<p>Support documentation and deadlines</p>

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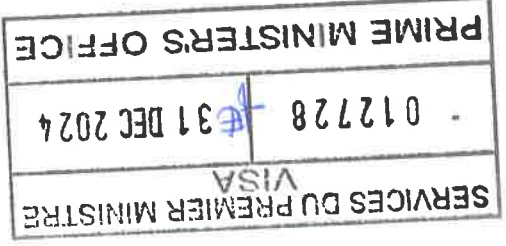
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4. Other Budgetary Transactions (AOP)

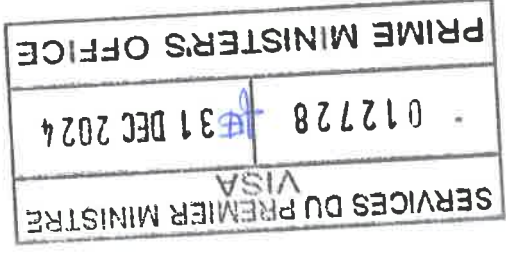
- a. Administrative leases and rental debts
- b. Settlement of fees of lawyers committed to defend the interests of the state in court
- c. Payment of school fees of children of Cameroonian personnel serving in the MINREX, abroad.
- d. Debt reduction and development contract
- e. Subventions to Regional Health Promotion Funds (FRPS) for the purchase of medical, non-medical benefits and variable bonuses in the context of the health check intervention of the CSU Phase I
- f. Reimbursement/purchase of medical and paramedical benefits under phase I csu interventions (user fees, consultations for children from 0-5 years, dialysis, tuberculosis, hepatitis)
- g. Purchasing of performance at the decentralized structures of the minisante (DRSP, DS, FO SA) in Phase I CSU
- h. Procedure for the execution of intervention expenditure under the Support Programme for Strengthening Agricultural Production (PARPAC)
- i. Recording of goods acquisition operations in stores accounting
- j. Recording of goods handling operations in stores accounting
- k. Recording of transactions for disposal of goods in stores accounting
- l. Recording of transactions for disposal of durable goods by way of reform
- m. Inventory production
- n. Reform of public goods
- o. Payment of compensation to a co-contractor under a public payment partnership contract
- p. Payment of rents to a co-contractor under a public partnership contract
- q. Special Appropriation Accounts (CAS)
- r. Performance contract for development programs and projects
- s. Treatment of Intangible Fixed Assets
- t. Treatment of Tangible Fixed Assets
- u. Treatment of Financial Fixed Assets
- v. Inventory of Stocks
- w. Establishment of a General Account of the State
- x. Provision of Accounts in Stores Accounting
- y. assignments of receivables
- z. processing of court fees
- aa. treatment of budget hedges
- bb. validation of financial data in the context of the implementation of ppp contracts

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<p>i. Administrative leases</p> <p>It is the set of rental contracts signed between the State and public or private entities to house its services or personnel.</p>	<p>Legal references:</p> <ul style="list-style-type: none"> - Decree on the organisation of MINDCAF; - General Tax Code (87 and 88); - Concession agreements and contracts between the administration and private individuals - any other text in force on the subject. <p>ii. Rental debts</p> <p>These are MINDCAF rental debts, which are forwarded to MINFI to take charge.</p> <p>Legal references:</p> <ul style="list-style-type: none"> - Decree on the organisation of MINDCAF; - Decree on the organisation of the MINFI; - General Tax Code (87 and 88) - Conventions and contracts between the administration and individuals or organisations 	<p>Definition and legal references:</p>
<p>i. Administrative leases</p>	<p>Stakeholders:</p> <ul style="list-style-type: none"> - MINDCAF; - Ministry of Finance; - individuals and organisations. <p>Execution modalities:</p> <ul style="list-style-type: none"> - identification by MINDCAF of the various rents to be paid; - preparation of lease contracts by MINDCAF; - signature of lease contracts by MINDCAF and the co-contractor; - registration of lease contracts by the State co-contractor (for an annual duration, or at the end of the contract, for plural-annual lease); this registration is free of charge of stamped duty. - Tax notice (BE) for advance payment of rent; 	<p>Actors and implementation modalities</p>



<p>NB: The invoicing of rents by a real estate professional, gives rise to the liquidation/calculation of VAT. The said VAT is thus, retained at source and the public accountant pays it to the State Treasury.</p> <ul style="list-style-type: none"> - In the event of inheritance, the act of transfer by death, a judgment of heredity authenticated by the issuing court and a certificate of non-appeal authenticated by the issuing court of appeal, the major one if applicable. - the payment order or any document in lieu thereof; - Disbursement decision, if necessary; - certificate of actual occupation - stamped location plan ; - stamped invoice ; - debt claim; - Commitment certificate ; - RIB of the qd-hoc cashier ; - Electronic receipt or an acknowledgement of the payment of land tax - registered lease contract; - MINDCAF's opinion - Systematic or circumstantial delegation; <p>Administrative leases</p>	<p>Support documentation and deadlines</p>
<p>ii. Rental debts</p> <ul style="list-style-type: none"> - certificate of effective occupation signed by the Vote Holder and the occupant of the rented premises; - commitment and authorisation of expenditure by the DGB/ or by the Vote Holder in the case of Public Establishments (in the case of rent to be paid by the State); - payment by the treasury or the accounting officer. <p>Stakeholders:</p> <ul style="list-style-type: none"> - MINFI (DGB / DGTCFM); - MINDCAF; - Counterparties. <p>Execution modalities:</p> <p>Unpaid administrative rents are generally transmitted to MINFI by MINDCAF for payment.</p> <p>After agreement, a decision on the use of budget appropriations authorising the payment of said debt is prepared and submitted to MINFI for signature.</p> <p>This decision is committed and the funds transferred to the other party's account.</p>	



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<p>The following are considered real estate professionals:</p> <ul style="list-style-type: none"> - institutional promoters; - persons approved for the profession of property developer under the conditions set by the legislation in force; - persons who usually engage in intermediation operations for the purchase or sale of real estate or goodwill, shares or shares in real estate companies; - persons who usually purchase in their name, buildings or businesses, shares or shares in real estate companies, with a view to resale; - persons who usually deliver subdivision and sale, after completion of development and viability work on land acquired for consideration; - persons who usually rent out commercial or industrial establishments equipped with the furniture and equipment necessary for their operation; - whether or not the rental includes all or part of the intangible elements of the business or industry; - persons who rent or sublet furnished premises for residential use, belonging to them or which they operate. <p>Rental debts</p> <ul style="list-style-type: none"> - payment application ; - registered lease contract; - certificate of occupancy signed by the vote holder and the occupant of the rented premises; - stamped and verified invoice on the back by the Vote Holder - certificate of non-mandate signed by the vote holder; - registration certificate from the lessor; - the bank domiciliation certificate (RIB) dated less than three months; - disbursement decision signed by MINFL. 	
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THE SETTLEMENT OF THE FEES OF LAWYERS ENGAGED TO DEFEND THE INTERESTS OF THE STATE IN JUSTICE

Definition and legal references

These are remuneration (fixed by mutual agreement) paid to persons practicing a liberal profession (lawyers or counsellors) in compensation for their service

Legal references:

- Law No. 90/059 of December 19, 1990 on the organization of the profession of lawyer;
- Circulars n ° 001 / CAB / PM of January 4, 2000 relating to the functioning of the legal structures of ministerial departments;
- Circulars 001 / CAB / PM of January 4, 2006 relating to the defence of the interests of the State in court;
- Circular letter n ° 002 / CAB / PM of April 20, 2009 relating to the constitution of the services of Professional lawyers within the framework of the defence of the interests of the State in justice;
- any other text in force on the subject.

Actors and implementation modalities

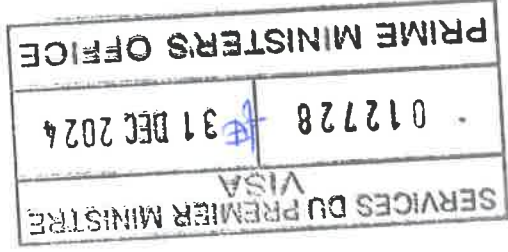
Stakeholders:

- MINJUSTICE;
- Vote Holder;
- persons in charge of the legal services of Public entities;
- Lawyer or Counsel;
- Finance Controller;
- Public Accountant.

Execution modalities:

NB : The defence of the interests of the State in justice is the competence of MINJUSTICE. Consequently, appeal to counsel should only be made in a subsidiary manner within the framework of a contracting process

- The head of the legal affairs department will draw up a technical opinion on the need for legal advice
- The technical opinion of the legal service of the public entity on matters of legal or judicial assistance;
- The legal assistance agreement in place of a contract is co-signed by the Vote holder and the Lawyer or Legal Counsellor
- The Vote Holder proceeds with the constitution of a lawyer through a letter of constitution;
- A fee note from the lawyer is sent to the Vote Holder;
- A fee agreement is drawn up by the legal services of the Vote Holder;
- The fee agreement is co-signed by the Vote Holder, the Lawyer or the Council;
- Minutes or reports of hearings are drawn up if necessary;
- A decision of entrustment is drawn up and signed by the Vote Holder;
- The decision is committed by the Vote Holder.



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<p>Elements of the expenditure file:</p> <ul style="list-style-type: none">- Technical assistance note;- Lawyer's letter of incorporation;- Agreement signed jointly by the Vote Holder and the Council or the Lawyer;- Tax file of the Lawyer or Counsel;- Decision authorising the payment of fees to the Lawyer or Counsel;- Note of agreement of the Vote Holder or the MINFI if applicable.- Funds disbursement decision;- Commitment form;- Debt claim ;- Payment order;- Records or reports of hearings- Bank details.	<p>Support documentation and deadlines</p>
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SETTLEMENT OF SCHOOL FEES OF CHILDREN OF CAMEROONIAN PERSONNEL SERVING IN THE MINREX, ABROAD.

Definition and legal references:

Tuition fees for children are paid as a matter of priority, in accordance with Decree No. 82/552 of November 05, 1982, at the start of each semester of the year of attachment. The State covers 80% of these costs and the parents pay the remaining 20%.

Legal references:

- Law No. 2018/011 of July 11, 2018 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon;
- Law No. 2018/012 of July 11, 2018 on the Financial Regime of the State and other Public Entities;
- Decree No. 82/552 of November 5, 1982, setting the conditions for State intervention in the school fees of the children of Cameroonian personnel serving in diplomatic missions and consular posts of Cameroon abroad;
- Decree No. 2013/066 of February 28, 2013 on the organization of the Ministry of Finance;
- Decree No. 2013/112 of April 22, 2013 on the organization of the Ministry of External Relations;
- any other text in force on the subject.

Actors and implementation modalities

Stakeholders:

- the Vote holder (Head of Diplomatic Mission or Consular Post);
- the Paymaster of Diplomatic Mission or the Consular Post.

Methods of execution:

An advisory commission is created by the Head of the Diplomatic Mission or Consular Post, to examine the files of legitimate and eligible children, at the beginning of the school year and if necessary, decides on the amounts to be paid.

On the basis of the minutes of the advisory commission, the Head of Diplomatic Mission or Consular Post publishes a decision to pay the costs and transmits it to the Paymaster of the diplomatic representation for payment.

It is strictly forbidden to pay tuition fees to ineligible persons, to children who have reached the level of higher education and those enrolled in schools in Cameroon. These costs are reduced to 50% in the event of the child repeating a class and this must be justified to the advisory committee with evidence of force majeure, and in the event of tripling, the said costs are waived (cancelled).

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<p>The expenditure file includes in particular:</p> <ul style="list-style-type: none"> - statements of attendance; - expenditure memo; - copies of certified birth certificate of minor children; - account histories (in the event of automatic debit); - any other document justifying the expenditure. <p>Deadlines for transmission of accounting documents:</p> <ul style="list-style-type: none"> - transmission of the monthly account statements of the paymaster Payer attached to the diplomatic mission, to the Treasury Paymaster General, by the tenth (10th) of the following month at the latest; - transmission to the Treasury Pay Master General of the Treasury, on the 10th (tenth) of the month following the end of each semester at the latest, of the statement of accounts of the semester allocations or punctual delegations votes received, together with the original supporting documents, for clearance. 	<p>Supporting documentation and deadlines</p>
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The Debt Relief and Development Contract (C2D) is a bilateral agreement between Cameroon and France that allows the debt of certain countries to be converted.

Concretely, once a heavily indebted poor country has signed a C2D with France, the latter continues to honour its debt, its repayment schedule and, at each maturity date, France pays back to the concerned country, within a fortnight, in a specific account domiciled at BEAC, the equal amount in the form of a Subvention.

These grants constitute C2D revenues, which are then used to finance programmes selected by mutual agreement and which fall under government priorities (SND30 for Cameroon).

A Tripartite Convention between the State of Cameroon, France and the BEAC has been signed to this effect.

Legal references:

- Finance law;
- C2D agreement between the Cameroonian State and France (AFD);
- any other text in force on the subject.

Definition and legal references:

Stakeholders:

- the Principal Vote Holder or Delegate (Head of the beneficiary Ministerial Department or the Coordinator of the Project Unit);
- the BEAC (domiciliation of the C2D Bilateral Account);
- the CAA and the Treasury (Paying Agencies hosting the programme accounts); and
- AFD (issuing ANOs and signing transfer orders);
- the C2D STADE (Coordination and facilitation of C2D execution).

Execution modalities:

Expenditure is incurred in advance on books stamped "C2D" by the ministries receiving (project owners) C2D funds, from the beginning of the fiscal. They are carried out in accordance with the standard procedure for public expenditure.

Once the debt confirmation vouchers have been issued, which correspond to the securing of credits, photocopies or duplicates of them are sent to the Technical Support Secretariat dedicated to C2D Implementation (STADE C2D) in order to prepare transfer orders under the joint signature of AFD and MINFI, for the successive top-ups to programme accounts from the BEAC, at the request of the Vote Holders (Contracting Authorities). The C2D bilateral account at the BEAC is therefore debited against the credit of the programme accounts indicated at the level of the Paying Agencies.

The originals of the budget commitment file are returned to the Ministry of Finance where, at the end of the various processing operations, a credit notice is issued and paid to the Treasury's General Payment Office.

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<p>Elements of the expenditure file:</p> <ul style="list-style-type: none"> - Indebtedness confirmation Title; - Credit notice; - Payment application; - AFD non objection notice; - Transfer order <p>Deadlines:</p> <ul style="list-style-type: none"> - According to the provisions of the convention that materialized the contract 	<p>Supporting documentation and deadlines</p>
<p>Following the procedure, the Contracting Authority, the Vote Holder, will forward to the Paying Agency (Autonomous Sinking Fund or the Treasury, as the case may be) an expenditure file, for payment.</p> <p>Special internal resources are essentially made up of resources from the Debt Reduction and Development Contracts (C2D). Due to their availability and carry-forward nature, exceptions are subsidized for expenditure from C2D funds during the budget commitment and actual implementation procedures:</p> <ul style="list-style-type: none"> - Exemption from precautionary blockages; - Exemption from quarterly quotas; - Non-suspension of the budgetary visa for Contracts and jobbing Orders; - Non-liability (invoicing and payment) to VAT for Foreign Service providers not fiscally domiciled in Cameroon. <p>In addition, the Parties agreement on the need to insert, during the execution, stages of No Objection Notices from the French Partner, represented by AFD.</p> <p>As far as procurement is concerned, national regulations (Contract Code) are applicable. However, AFD's procurement directives are also taken into account.</p>	

SUBVENTIONS TO REGIONAL HEALTH PROMOTION FUNDS (FRPS) FOR THE PURCHASE OF MEDICAL, NON-MEDICAL BENEFITS AND VARIABLE BONUSES IN THE CONTEXT OF THE HEALTH CHECK INTERVENTION OF THE CSU PHASE I

<p>Definition and legal references:</p> <p>This is a mechanism to reduce financial barriers to access obstetric care but also to improve the quality of health care through a system of purchasing benefits.</p> <p>It was implemented by the government with the support of financial partners (AFD), which takes into account the disbursement of resources by financial partners and the execution of expenditures at the level of MINSANTÉ.</p> <p>Legal Foundation :</p> <ul style="list-style-type: none"> - Finance Law for the current year; - Agreement between the Government of Cameroon and AFD; - Agreement between the Ministry of Public Health and the Regional Health Promotion Funds; - any other relevant legislation in force. 	<p>Actors:</p> <ul style="list-style-type: none"> - At the central services level: the vote holder, the financial controller, the attached treasurer, the national technical unit for monitoring the implementation of universal health coverage (CTN-CSU); Studies and Projects Division/ Financial Resources and Heritage Directorate (supervision) - At the level of deconcentrated services: the regional funds for health promotion (FRPS), the regional technical units (UTR), the health training (FOSA). 	<p>Actors and implementation modalities</p>	<p>Supporting documents and deadlines</p>
<p>Execution Modalities:</p> <ul style="list-style-type: none"> • At the beginning of the year: - the RTUs through the FRPS transmit an annual cash needs plan based on past achievements - CTN-CSU complies and sends the overall plan of all FRPS to the Vote holder - the vote holder refers the Ministry in charge of Finance to take into account the cash plan Health cheque - the Vote Holder prepares and processes the decisions to release for the benefit of the FRPS concerned • <i>At the end of the year:</i> - The FRPS transmit to the coordination unit the employment accounts of the various health formations. - After verification by the CTN-CSU and the DRFP, the employment accounts accompanied by supporting documents are sent by the DRFP to the Financial Controller for clearance. - The Financial Controller transmits, by letter, the statement of account accompanied by supporting documents and the clearance report to the Specialized Treasurer 		<p>Supporting documents :</p> <ul style="list-style-type: none"> - Expenditure memo; <p>At the moment of commitment :</p>	<p>Supporting documents and deadlines</p>



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<p>- Regional Fund bank identification statement (RLB);</p> <p>- Decision authorizing the release, signed by the vote holder</p> <p>At the moment of clearance:</p> <p>- Copy of the Payment Decision authorizing the release</p> <p>- Expenditure Memo</p> <p>- Employment account accompanied by supporting documents of the expenditure concerned, transmitted by FRPS;</p> <p>- Technical and financial activity reports from previous year.</p> <p>Deadlines :</p> <p>- An internal circular from the Vote holder specifies the deadlines per processing position and participant in the health check processing chain;</p> <p>- The statement accounts accompanied by supporting documents shall be transmitted to the Finance Controller no later than 31 March of the following year.</p>	
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REIMBURSEMENT/PURCHASE OF MEDICAL AND PARAMEDICAL BENEFITS UNDER PHASE I CSU INTERVENTIONS (User Fees, Consultations for children from 0-5 years, Dialysis, Tuberculosis, Hepatitis)

Definition and legal references:

Definition : It is the transfer of financial resources to the Public Health Units and their affiliated Community-based Organizations in reimbursement of services provided under CSU Phase I.

Legal reference :

- Finance Law;
- Agreement between the Ministry of Public Health and the Regional Health Promotion Funds;
- Decision no. 0498/MINSANTÉ/SG/CNLS/GT/SP of 04 April 2019;
- any other relevant legislation in force.

Actors and implementation modalities

Actors :

- **At the level of central services :** the vote holder (MINSANTÉ or delegated vote holder), the Finance Controller, the specialized Treasurer, Directorate for Financial Resources and Heritage; Directorate for the Fight against Diseases, Epidemics and Pandemics and the CTN-CSU.
- **At the level of decentralized services:** the Regional Fund for Health Promotion, health training, DRSP

Execution Modalities:

A set of preliminary actions must be carried out by certain actors upstream, before the legal and accounting commitment for reimbursement of medical and non-medical benefits, expenses are executed in the form of release decisions:

The Regional Health Promotion Fund prepares an annual expenditure report and submits it to the Ministry of Public Health.

i. Legal commitment

- The Vote Holder sends the draft decision to the FC for budgetary approval.
- FC checks availability of appropriations, expense report, budget allocation and RIB
- In the case of a compliant project, the FC apposes its compactor "VISA BUDGET" on the draft decision issued by the PROBMIS computer system and refers it to the Vote Holder for signature.
- In case of non-compliance, the FC makes a reasoned rejection and returns to the Vote Holder.

ii. Accounting Commitment

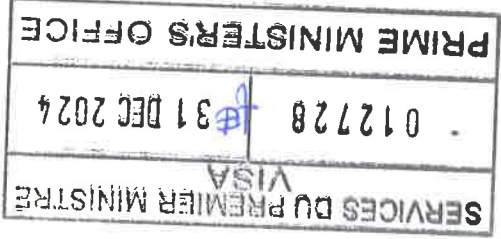
The vote holder proceeds :

- the accounting commitment of the decision through the BF;
- to issue the Certificate of Engagement and the order that he sends to the CF.

The finance controller affixes the budgetary stamp to the BF and issues the debt instrument. He shall forward the documents to the public accountant for further processing.

The public accountant (Specialized Treasurer) takes over the expense and makes the payment by transfer to the benefit of the Regional Health Promotion Fund, within a maximum period of 30 days.

The Regional Health Promotion Fund pays monthly for bills issued by the Health Units and presents, for each half-year, an employment account for the settlement of expenditure.



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Supporting documentation and deadlines

Supporting documents :

- Expenditure Memo;
- Regional Fund bank identification statement;
- Decision authorizing the release, signed by the vote holder.

At moment the time of clearance :

- Copy of the Decision authorizing the release;

- Expenditure memo;
- Employment account accompanied by supporting documents of the expenditure concerned, transmitted by FRPS;
- Technical and financial activity reports from previous year.

Deadlines : Les engagements se font sur une base annuelle.

PURCHASING OF PERFORMANCE AT THE DECONCENTRATED STRUCTURES OF THE MINSANTE

(DRSP, DS, ROSA) IN PHASE I CSU

Fiche N° AOP-07

<p>Definition : Provision of funds to the decentralized structures of the Ministry of Public Health (Regional Health Departments, Health Districts, Health Training Units) for the purpose of performance purchasing (indicators quantity and quality of health services included in performance contracts).</p> <p>Legal References : - Finance Law; - Agreement between the Ministry of Public Health and the Regional Health Promotion Funds; - Contracts signed with stakeholders ; - Any other relevant legislation in force.</p>	<p>Definition and legal references:</p>
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<p>Actors :</p> <ul style="list-style-type: none"> - At the level of central services: the vote holder (MINSANTE or delegated vote holder), the Finance Controller, the specialized Treasurer, the Directorate for Financial Resources and Heritage; the Directorate for the fight against diseases, epidemics and pandemics, the Directorate of the Organization for Health Care and Technology, and CTN-CSU. - At the level of decentralized services: the Regional Fund for Health Promotion, health training, DRSP and DS <p>Execution Modalities: A set of preliminary actions must be carried out by certain actors upstream, before the legal and accounting commitment For the purchase of performance from the Health Training Units, the expenses are executed in the form of release decisions: the Regional Health Promotion Fund prepares an annual expenditure report and submits it to the Ministry of Public Health</p>	<p>Actors and implementation modalities</p>
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<p>i. Legal commitment</p> <ul style="list-style-type: none"> - The vote holder transmits the draft decision to the FC for budgetary approval. - FC checks availability of appropriations, expenditure report, budget allocation and RIB - In the case of a compliant project, the FC affixes "VISA BUDGET" on the draft decision issued by the ROBMISS computer system and refers it to the Vote Holder for signature. - In case of non-compliance, the FC makes a reasoned rejection and returns to the vote holder. <p>ii. Accounting commitment</p> <p>The vote holder proceeds:</p> <ul style="list-style-type: none"> - the accounting commitment of the decision through the BF; - to issue the Certificate of Engagement and the order that he sends to the CF. - The financial controller applies the budgetary stamp to the BF and issues the debt instrument. He shall forward the documents to the public accountant for further processing. - The public accountant (Specialized Treasurer) takes over the expenditures and makes the payment by transfer to the benefit of the Regional Health Promotion Fund, within a maximum period of 30 days. 	
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The Regional Health Promotion Fund pays monthly for bills issued by the Health Units and presents, for each half-year, an employment account for the settlement of expenditure.

A) Purchase of performance at DRSP and in DS

- At the level of central services: the Vote Holder (MINISANTÉ or delegated Vote Holder), the Finance Controller, the specialist Treasurer, Directorate for Financial Resources and Heritage, the technical directorates and the CTN-CSU
- At the level of decentralized services: the Regional Public Health Offices; the District Health Offices

Modalités :

Work is done upstream of the legal commitment between the DRSP, the Health Districts, the Financial Resources and Heritage Directorate and the relevant technical directorates.

Validation de la production des Régulateurs (DRSP et DS)

- The SDs report their performance quarterly to the HRSP who evaluates it and sends invoices and supporting documents (Invoices, evaluation grids and supporting documents for activities) to the assessors;
- The PSHR reports their performance quarterly. The MINISANTÉ Directorate teams evaluate the DRSP no later than 15 days after the end of the quarter, validate the corresponding invoices with the evaluation grids and collect/collect the required supporting documents.

The evaluators are reviewing invoices and files from PHR and BM. A validation report is issued and signed by the auditors, containing the amounts reported and approved as well as the explanation of the releases. The evaluation teams forward the validated invoices to FPRD.

i. Engagement juridique

- The Vote Holder (through the DRFP) prepares draft decisions on the payment of invoices to the actors, indicating the amount to be paid and the bank account number of each actor;
- The Vote Holder sends the draft decision to the FC for budgetary approval.

- The FC checks the availability of appropriations, the expenditure memorandum, the budget imputation and the RLB (for the current year).
- In the case of a compliant project, the FC apposes its compositeur "VISA BUDGETAIRE" on the draft decision and refers to the Vote Holder for signature.
- In case of non-compliance, the FC makes a reasoned rejection and returns to the Vote Holder.

ii. Accounting commitment

The vote holder proceed to:

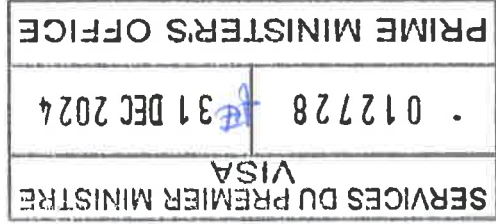
- the accounting commitment of the decision through the BE to the benefit of the DRSP and the DS;
- the issuance of the certificate of engagement and the order that he sends to the CF;
- the Finance Controller applies the budgetary stamp to the BE and issues the debt claim. He transmits the documents to the public accountant for the procedure.

In accordance with the principle of budgetary annuality, performance purchases for the fourth quarter of year N are committed before the commitment is terminated on the basis of the average of the validated invoices from the previous three quarters. Payments to beneficiaries are made on the basis of validated invoices. In addition, the first quarter invoices of year N+1 must take into account, where applicable, any adjustments made to performance purchases in the fourth quarter of year N.

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Supporting documentation and deadlines

<p>The public accountant releases funds by transfer to the accounts of the Regional Health Delegations and the Health Districts.</p> <p>The regional public health delegations and health districts transmit the employment accounts to the DRFP, which after verification forwards them to the Finance Controller for clearance.</p>	<p>A) For performance purchases from health facilities</p> <p>Supporting documents :</p> <ul style="list-style-type: none"> - Expenditure Memo; - Beneficiary's bank ID reference (RIB) : - Authorising Decision signed by the Vote holder. <p>At the moment of commitment :</p> <ul style="list-style-type: none"> - Copy of the decision authorizing the release signed by the vote holder : - Expenditure Memo : - statement of account accompanied by supporting documents of the expenditure concerned, transmitted by FRPS; - Technical and financial activity reports from previous year. <p>Deadlines: Commitments are made on an annual basis.</p> <p>B) For performance purchases from DRSP and DS</p> <p>At the moment of commitment</p> <ul style="list-style-type: none"> - Decision bearing the payment authorization of validated performance bills ; - Validated performance bill; - Minutes (PV) of district committee; - Evaluator's validated Rapport ; - RIB. <p>At moment of clearance:</p> <ul style="list-style-type: none"> - Copy of the Decision on which the payment authorization is mentioned ; - Statement of account accompanied by validated invoices, subject of the payment. <p>Deadlines:</p> <p>Commitments and payments of bills are done on quarterly bases</p>
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IMPLEMENTATION PROCEDURE FOR INTERVENTION EXPENDITURE UNDER THE SUPPORT PROGRAMME TO BOOST AGRICULTURAL PRODUCTION (PARPAC)

Definition and legal references:

With the support of the African Development Bank, the Government has set up the Programme to Support the Strengthening of Agricultural Production in Cameroon (PARPAC) with the aim of supporting food production in the face of soaring prices for agricultural inputs and commodities, in particular as a result of the conflict between Russia and Ukraine in 2022. The programme, worth CFAF 41.321 billion, was approved on 15 July 2022 in the form of sectoral budget support for the period from 15 July 2022 to 15 July 2024.

In 2023, MINEPIA received a budget allocation of four billion (4,000,000,000) CFA francs, which could not be used due to a coding system that did not comply with the reform undertaken by the ADB.

This amount was reprogrammed in the MINEPIA budget in 2024 and a change of budget line from acquisition to subsidy was requested and obtained from MINFI by MINEPIA.

The Programme d'Appui au Renforcement de la Production Agricole du Cameroun (PARPAC) (Support Programme to Strengthen Agricultural Production in Cameroon) aims to rapidly acquire the necessary agricultural inputs and facilitate the provision of advice to producers, while at the same time stimulating the momentum for the reforms needed to improve governance in the agricultural sector. As such, it is part of the Government's plan to support the import-substitution policy for mass-consumption agricultural products.

Legal basis :

- the Financing Agreement ;
- Law N°2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon;
- Law 2018/012 of 11 July 2018 on the Financial Regime of the State and other public entities;
- Law N°2023/019 of 19 December 2023 to enact the Finance Law of the Republic of Cameroon for the financial year 2024;
- Finance Law of year 2025 ;
- Decree N°2012/382 of 14 September 2012 on the organisation of the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA);
- Decree No. 2018/366 of 20 June 2018 on the Public Procurement Code;
- Decree n°2019/3187/PM of 09 Sept 2019 setting the general framework for the presentation of the State's budget nomenclature;
- Decree no. 2019/3199/PM of 11 September 2019 establishing the State Accounting Plan;
- Decree N°2020/375 of 7 July 2020 on the General Regulations of Public Accounting;
- Order no. 00019/MINEL of 09 May 1979 amending Order no. 00013/MINEL of 13 October 978 laying down the conditions for the opening of establishments manufacturing or marketing products intended for the feeding of domestic animals;
- Order No. 068/PM of 28 August 2019, approving and implementing the manual of procedures for granting subventions for agricultural inputs and equipment in Cameroon;
- Circular N°00001/PR/MINMAP/CAB of 25 April 2022 on the application of the Public Procurement Code;
- Circular n° 0000026/C/MINFI of 29 December 2023 on instructions relating to the Execution, Monitoring and Control of the Execution of the Budget of the State and other Public Entities for the Financial Year 2024;
- the General Tax Code ;
- any other applicable legislation.

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Actors and modalities implementation

Actors:

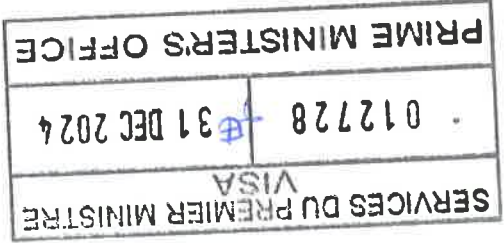
- African Development Bank (AfDB) ;
- MINEPAT ;
- MINFI ;
- MINMAP ;
- MINEPiA (Vote Holder) ;
- Financial Controller for MINEPiA ;
- Special Paymaster at MINADER-MINEPiA ;
- Inter-Profession Avicole du Cameroun (IPAVIC) ;
- Agricultural suppliers
- Beneficiaries (poultry farmers, etc.).

Stakeholder roles :

- **BAD**
- Signs the agreement with MINEPAT;
- Makes funds available to Cameroon;
- Participates in supervision and execution.
- **MINEPAT**
- Signs the agreement with the ADB;
- Ensures compliance with the terms of the funding agreement;
- Participates in the monitoring and control of physical achievements.
- **MINFI**
- Organises the monitoring and control of the implementation of activities;
- Mobilise resources ;
- Pays the expenses incurred on the basis of the files generated.
- **MINMAP :**
- Participate in conferences;
- Checks that contracting procedures are in order.

- **MINEPiA (Vote Holder)**

- Takes a decision to pay the subventions (30%) to the beneficiary ("agro operators")
- Transmits to MINEPAT, MINFI and MINMAP, no later than fifteen (15) days after the end of each quarter, a physical-financial execution report on the grant, indicating the progress of procedures, the level of commitments, the level of authorisations and payments as well as the state of physical execution.
- **Financial controller reporting to the ministry responsible**



- Checks that the expenditure is in order;
- Approves the budget for draft agreements and decisions to mobilise resources.

- Specialised Paymaster at MINEPIA-MINADER

Proceed with payment, subject to the usual checks.

- Cameroon Poultry Inter-Profession (IPAVIC)

Supporting the project owner in implementing the project by mobilising and raising awareness among poultry farmers and monitoring project activities.

- Suppliers (agro operators)

On the basis of the agreement signed with the supervisory ministry (MINEPIA), it delivers the feed to the farmers and sends the expenditure file to the supervisory ministry for commitment of the 30% subsidy.

- Beneficiaries (farmers)

Pays 70% of the total invoice amount and receives the food requested.

Terms and conditions :

Stage 1: selection and contracting phase

Any poultry farmer who can provide proof of this status is eligible for the subsidy.

The Vote Holders launching a Request for Expressions of Interest with a view to pre-qualifying suppliers who have the technical capacity and are administratively compliant with Cameroonian law, for the supply of the food requested.

Subsequently, a shortlist of selected suppliers is drawn up by the working group set up by the Vote Holder, and a Restricted National Invitation to Tender is launched to select the suppliers capable of delivering the food at the prices set out in the financial offer of each selected supplier. However, a call for tenders may be issued in urgent cases.

The contractualisation procedure culminates in the signing of a contract between the Supplier and the Client.

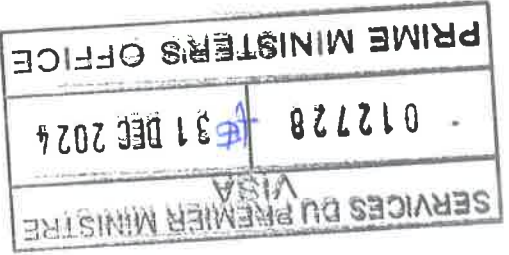
Stage 2: feed delivery phase

After the contractualisation phase, the farmer fills in the feed subsidy application form available from the "agro-operators", and the MINEPIA representative appointed to the "agro-operators" immediately issues a feed order form.

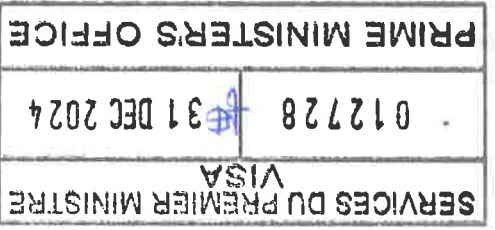
The agri-operator issues the farmer with a receipt for payment of 70% of the total invoice amount and delivers the feed requested in accordance with the order form.

A delivery slip with a 30% discount representing the state subsidy is drawn up in three original copies, with a copy given to each party involved, i.e. the breeder, the agro-operator and the MINEPIA representative.

Stage 3: expenditure commitment phase



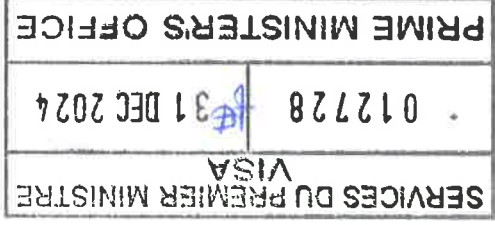
<p>Once the farmer has received the subsidy, the supplier or agri-operator notifies MINEPIA of the commitment to accumulate the discounts granted to farmers, in accordance with the contract (30% of the order value).</p> <p>The request for commitment must be made by means of a statement of expenditure (form showing the cumulative subventions and their total amount for a given period), accompanied by the following documents:</p> <ul style="list-style-type: none"> - the original registered contract (for the first transaction) and/or a copy for other transactions ; - memorandum of expenditure ; - grant application ; - the feed order form ; - the receipt for payment of the 70% by the beneficiary (breeder); - the delivery note (100% delivery) in lieu of the reception report; - the supplier's administrative file. <p>The relevant MINEPIA departments verify and commit the expenditure.</p> <p>The Specialised Paymaster carries out the usual checks, takes charge and pays the amount of the decision to the supplier by transfer.</p> <p>NB: The taxes applicable are those provided for by the legislation in force, in particular:</p> <ul style="list-style-type: none"> - AIR at a rate of 5.5%; - Exempt VAT. <p>In this way, the financial controller and the public accountant ensure that the Vote Holder has liquidated the RIA before validating it.</p>	<p style="text-align: center;">Supporting documentation and deadlines</p>
<p>Items in the file:</p> <ul style="list-style-type: none"> - Financing agreement ; - Registered contract ; - Expense report ; - Grant application ; - Feed order form ; - Copy of receipt for payment of 70% by the beneficiary (breeder) ; - Delivery note (100% delivery) in lieu of reception report ; - Ministerial decision approved by the Financial Controller and signed by the Vote Holder; - Administrative file produced by the supplier ; - Commitment form ; - Certificate of commitment ; - Debt claim; - Payment order. 	



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Supporting documentation and deadlines	<ul style="list-style-type: none"> - Expression of needs ; - Provisional exit voucher ; - Holder's card ; - Sub-book concerned.
Actors and implementation modalities	<p style="text-align: center;">Actors</p> <ul style="list-style-type: none"> - Vote Holders ; - Accountant - subjects ; - Applicant / beneficiary of the equipment. <p style="text-align: center;">Reasons for execution</p> <p style="text-align: center;">Output for :</p> <ul style="list-style-type: none"> - repair of goods ; - rental and loan of materials ; - any other reason for temporary departure.
Definition and legal references:	<p>Legal basis :</p> <ul style="list-style-type: none"> - Law N°77/26 of 06 December 1977 establishing the general system of stores accounting; - Law No. 2018/012 of 11 July 2018 on the financial regime of the State and other public entities; - Circular No. 00000004/CAB/MINFI of 18 May 2012 containing instructions relating to the keeping of stock accounts; Articles 14, 15 and 16 - Instruction laying down standards and procedures for the keeping of stock accounts, June 2012
Handling operations are movements of assets within a management item that do not affect the value of the structure's assets.	
RECORDING OF GOODS HANDLING OPERATIONS IN STORES ACCOUNTING	
SHEET NO. AOP-09	

<p>Acquisition operations of goods are internal movement of goods within the management post of a structure, that does not affect the value of the patrimony of the structure.</p> <p>Legal References</p> <ul style="list-style-type: none"> - Law N° 77/26 of December 6, 1977 fixing the general system of Stores Accounting; - Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities; - Circular N° 00000004 / CAB / MINFI of May 18, 2012 on instructions relating to the keeping of stores accounts; Articles 14, 15 and 16 - Instruction enacting the standards and procedures relating to the keeping of stores accounts of June 2012 	<p>Definition and legal references:</p>
<p>Actors:</p> <ul style="list-style-type: none"> - Vote Holders ; - Stores Accountants . <p>Terms and conditions :</p> <p>Durable goods may be disposed of either by reformation, transfer, loss, theft or damage, or by donation.</p> <p>Consumables are disposed of for consumption.</p> <p>NB. The disposal of enduring movable property by way of reform is dealt with in a separate sheet.</p>	<p>Actors and implementation modalities</p>
<p>a) With regard to consumables</p> <ul style="list-style-type: none"> • Expression of needs ; • Provisional exit voucher ; • Stock sheet ; • Related auxiliary book ; • Exit order ; • Diary book ; • Big book. <p>b) With regard to durable movable property</p> <ul style="list-style-type: none"> - Expression of needs ; - Provisional release form, signed by the transferor and the transferee ; - Minutes if necessary ; - Holder's card ; - Related auxiliary book ; - Big book. 	<p>Support documentation and deadlines</p>



RECORDING OF OPERATIONS TO DISPOSE OF DURABLE GOODS BY WAY OF REFORM

Definition and legal

references:

When depreciation of goods is noted due to wear, obsolescence, or pronounced damage, the storess accountant draws up a statement of durable materials liable to be reformed, in view of which the Vote holder summons the Commission, reform responsible for deciding the fate of said equipment.

Legal references

- Law N° 77/26 of December 6, 1977 fixing the general system of stores Accounting;
- Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Circular N° 00000004 / CAB / MINFI of May 18, 2012 on instructions relating to the keeping of stores Accounts; Articles 14, 15 and 16
- Instruction enacting the standards and procedures relating to the recording of stores accounting operations of June 2012 (article 26, 27, 28,29)

Actors and implementation modalities

Stake holders

- Deliberative body
- Supervisory (mutlage) institution;
- Guardianship;
- Competent Vote holders;
- Accountant - competent subjects;
- MINDCAF (Competent Operational Department);
- MINFI (DNCM);
- Competent finance controller.

Method of execution

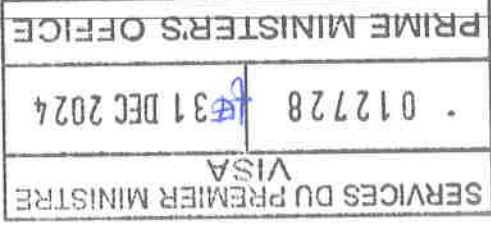
The procedure to be followed results in a report (minutes) specifying the effective condemnation of the property for destruction, demolition with or without recovery, reclassification or sale.

The storess accountant draws up a statement of the durable goods to be reformed and enters the Vote holder;

The Vote holder requires the authorization of the deliberative body;

The Vote holder refers to the ministers in charge of estates, cadastre and land affairs, and finance for the designation of their representatives within the reform commission, which is, necessarily, composed as follows:

- President ;
- The competent MINDCAF representative (rapporteur);
- The representative of MINFI (DNCM), (member);
- The Finance controller;
- The Competent Accountant (member);

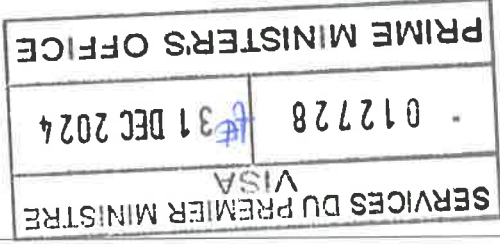


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<p>- An Expert, if applicable (member).</p> <ul style="list-style-type: none"> • the reform commission meets when convened by its president and statutes on the nature, state, utility and mode of alienation of the goods to be reformed. It draws up a report of the material to be reformed with its actual destination; • this report of the goods to be reformed leads to the removal of the writings of the goods to be reformed from the writings of the universal books; • this exit takes place in view of the said PV (of the goods to be reformed) which takes the place of second-order supporting documents, attached to an exit order of equal quantities and values; • subsequently, this commission makes its decisions enforceable according to the reform method adopted (demolition, sale or destruction); • the goods intended for the sale by public auction are entered in the control book of the goods to be reformed of the station then returned to the Stores accountant. • At the end of several unsuccessful sales sessions, the concerned goods are referred to the reform commission, which again decides on the reform method to be adopted. 	<p>Support documentation and deadlines</p> <ul style="list-style-type: none"> • Condensed statement of goods admitted for reform signed by the Vote holder; • Resolution of the deliberative body; • Control book of reformed goods; • Reform report signed by all members of the committee; • Minutes of the implementation of the decision of the reform commission signed by all the members of the commission. • Cardholder files; • Order of exit. <p>Deadline : 60 days at the latest after approval of the deliberation of the council by the tutorship</p>
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TAKING OF INVENTORIES

<p>The stores accountant must periodically carry out an inventory of materials in order to verify the concordance between the physical existence of the materials and the entries. This inventory consists of a physical count of materials, carried out periodically, so that each category of materials in service or in durable and expendable stock is identified during the fiscal. The purpose of the inventory is to ensure the existence of materials and to assess their condition.</p>	<p>Legal references</p> <ul style="list-style-type: none"> - Law N° 77/26 of December 6, 1977 fixing the general regime of stores accounting; - Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities; - Circular N° 00000004 / CAB / MINFI of May 18, 2012 on instructions relating to the keeping of the Accounts; Articles 14, 15 and 16 - Instruction enacting the standards and procedures relating to the keeping of Accounting of June 2012 	<p>Actors and implementation modalities</p> <p>Actors</p> <ul style="list-style-type: none"> - Vote holders; - Stores Accountants; - Effective users. <p>Reasons for execution</p> <ul style="list-style-type: none"> - Year-end inventory; - Inventory following the transfer of the stores accountant or of a vote holder; - Model 46 proofing inventory. 	<p>Support documentation and deadlines</p> <ul style="list-style-type: none"> • Effective user form; • stock Card; • Condensed statement of consumable goods in stock; • Journal book; • Ledger ; • Inventory minutes signed by the members of the ah doc committee.
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Definition and legal references:

An asset is eligible for reform when it is depreciated due to wear and tear, obsolescence, or severe damage, but also because of the high cost of its maintenance compared to its purchase price.

Legal references:

- Finance Law;
- Law N°2017/010 of July 12, 2017 on the general status of Public Establishments;
- Articles 26 to 29 of the Instruction enacting the standards and procedures relating to the keeping of stores accounting of June 2012;
- Circular n°00000004/CAB/MINFI of May 18, 2012 on the instruction relating to the keeping of the stock records, point 35;
- Any other text in force on the subject.

Actors and implementation modalities

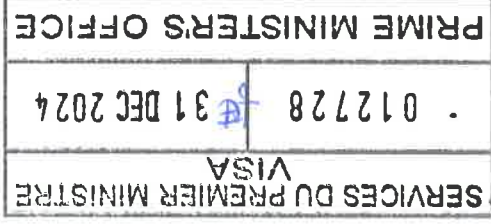
Stakeholders :

- Primary Vote holder or Secondary Vote holder if applicable
- Deliberative body (EP);
- MINDCAF;
- Competent Subject Accountant;
- State property agent;
- Public Accountant.

Execution modalities:

The procedure to be followed results in the effective alienation of the property to be reformed by destruction, demolition, recovery, transformation, or sale..

- The Stores Accountant draws up a statement of the durable goods to be reformed and refers the matter to the vote holder;
- The vote holder (EP) requires the authorization of the deliberative body;
- The vote holder (EP, central administration) in turn refers the matter to the Minister of State Property, who sets up an ad hoc committee including:
- The vote holder or his representative (President);
- A representative of the Minister in charge of the domains (co-president);
- One or two people required because of their expertise (members);
- The stores Accountant.



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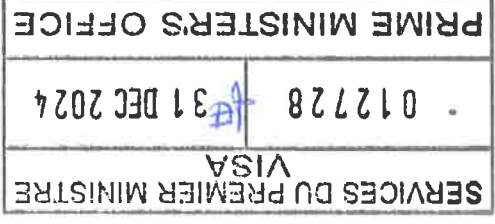
<p>Support documentation:</p> <ul style="list-style-type: none"> - Summary of the equipment to be reformed, signed by the vote holder; - Minutes of sale signed by MINDCAF - reform report signed by all members of the committee. <p>Deadlines:</p> <ul style="list-style-type: none"> - 90 days at the latest after the transmission of the goods to the State Property service for competence 	<p>Support documentation and deadlines</p>
<p>In the case of Public Establishments, this procedure is initiated by the vote holder following prior authorization from the deliberating organ</p> <p>For public establishments, this procedure is initiated by the vote holder after authorization by the deliberative body.</p>	

- the reform commission meets upon convocation of its president and statute on the nature, the state, the utility and the mode of alienation of the goods to be reformed. It draws up a report of the material to be reformed addressed to the Minister of State Property;
- The approval by the Minister of State Property, in view of the report of the goods to be reformed, leads to the removal of the entries of the goods to be reformed from the entries of the universal books;
- This exit is made in view of the said PV (of the goods to be reformed) which takes the place of supporting documents of second order, attached to an exit order of equal quantities and values;
- Thereafter, this commission renders enforceable its decisions according to the mode of reform chosen (demolition, sale or destruction);
- Goods intended for sale by public auction are entered in the control book of goods to be reformed item and then handed over to the stores accountant. The receiver of the estates is informed,
- In the event of partial or total sale, the receiver of the estates sends to the department of origin of the goods a copy of the sale report in which the Stores Accountant removes the concerned goods from his control book of the reformed goods;
- In the event of an unsuccessful sale, the unsold goods are reintegrated into the warehouse of the stores accountant of the State Property while waiting for the programming of another sale;
- At the end of several unsuccessful sales sessions, the concerned goods are sent back to the reform commission, which decides again on the reform method to be adopted.

INVESTMENT FINANCING WITHIN THE FRAMEWORK OF PUBLIC-PRIVATE PARTNERSHIP CONTRACTS

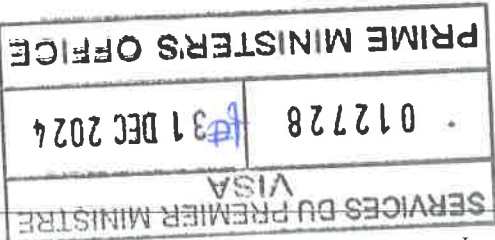
Sheet N° AOP-14

<p>Definition:</p> <p>Joint financing within the framework of public-private partnership contracts signed between one or more public entities (the State or one of its arms) and a co-contracting party, consists of the disbursement of funds by the said public entity or entities, with a view to partially financing the investment covered by the contract.</p> <p>Legal references:</p> <ul style="list-style-type: none"> - Law n°2008/009 of July 16, 2008 fixing the fiscal, financial and accounting regime applicable to partnership contracts; - Law n°2018/012 of July 11, 2018 on the financial regime of the State and other public entities. - Law n°2023/008 of 25 July 2023 to lay down the general regime of Public – Private Partnership contracts 	<p>Definition and legal references:</p>
<p>Stakeholders:</p> <ul style="list-style-type: none"> - the budget Vote holder of the contracting authority who is responsible for financing; - the finance controller appointed to the said public entity; - the public accountant appointed to the said entity; - the co-contracting party; - the Support Council for the Implementation of Partnership Contracts (CARPA). - the National Public Debt Committee (CNDP); - the deliberative body, where applicable. <p>Execution modalities:</p> <p>Public-Private Partnership contracts give rise to a prior evaluation, carried out by the Support Council for the Realization of Partnership Contracts (CARPA), revealing the reasons of an administrative, economic, financial and legal nature which lead the Administration to use this procedure</p> <p>The public-private partnership contract signed by the parties must first specify the breakdown of the investment headings for which the financing is the responsibility of each party. The total amount to be financed by each party is based on this breakdown. Taxes and customs duties shall be paid in accordance with the regulations in force.;</p> <p>The financial management of the said disbursement is the responsibility of the co-contractor, in its capacity as Project Owner, within the framework of the design and/or construction mission entrusted to it in the partnership contract.</p>	<p>Actors and implementation modalities</p>



<p>When the part to be financed by the public party is known, the present procedure indicates how this financial management is carried out, to enable the contracting party to carry out the entire investment properly and within the contractual deadlines;</p> <ul style="list-style-type: none"> • The public-private partnership contract must provide a table showing the year by year budgets over the investment period in terms of Commitment Authorisation and Payment Credit. • The procedure for making public funds available to a co-contractor in the context of joint financing of an investment provided for in a public-private partnership contract is as follows: <ul style="list-style-type: none"> - The sums to be paid to the contracting party must first be budgeted in Commitment Authorisation (the entire amount) and in Payment Credit (tranches to be disbursed in each fiscal concerned by the investment). - The public-private partnership contract must provide for a certification-ordering system based on the principle of service done, according to one of the following three options: <ul style="list-style-type: none"> ○ Single payment at the end of the works on presentation of an invoice file drawn up by the co-contractor (a single payment credit budgeted in the last fiscal of the investment); ○ Payment spread over a short period at the end of the works (payment appropriations shifted from the year of budgeting of the commitment authorisation), on presentation of an invoice file drawn up by the co-contractor; ○ Payment of the statements of account presented by the co-contractor, on the basis of the reception reports jointly signed by the parties. • The verification, payment order and payment phases follow the same procedure as that laid down in the rules governing the award of public-private partnership procurement contracts. 	<p style="text-align: center;">Support documentation and deadlines</p>
<p>The documents to be required at the payment order stage are:</p> <ul style="list-style-type: none"> - tax file of the contracting party; - registered Public – Private Partnership contracts ; - tamped invoice; - reception report and the statements of account signed by both parties; - The tax notice related to the said invoice; <p>Upon payment of the invoice of a down payment, the Contractor will receive the amount exclusive of tax without deduction of the IS advance payment in case the project does not yet generate (a certificate from the Contracting Authority may be required for this purpose). At the same time, the VAT relating to the said invoice is withheld by the State.</p>	<div style="border: 1px solid black; padding: 5px;"> <p>SERVICES DU PREMIER MINISTRE VISA</p> <p>012728 . 31 DEC 2024</p> <p>PRIME MINISTERS OFFICE</p> </div>

<p>PAYMENT OF COMPENSATION TO CO-CONTRACTING PARTIES WITHIN THE FRAMEWORK OF PUBLIC-PRIVATE PARTNERSHIP CONTRACT FINANCED THROUGH PUBLIC FUNDS</p>	<p>Sheet N° AOP-15</p>
<p>Definition: Compensation in a partnership contract signed between one or more public entities (the State or one of its branches) and a co-contractor is an amount that the public party undertakes to pay to the co-contractor to compensate for a financial loss or to ensure the financial equilibrium of the project, in accordance with the provisions of the contract. Legal references: - Law n°2018/012 of July 11, 2018 on the financial regime of the State and other public entities; - Law n°2023/008 of 25 July 2023 to lay down the general regime of Public – Private Partnership contracts</p>	<p>Definition and legal references:</p>
<p>Stakeholders: Stakeholders in the payment chain of compensation are : - CARPA; - the Public Debt National Committee ; - the budget Vote holder of the contracting authority who is responsible for joint financing; - the finance controller appointed to the said public entity; - the public accountant appointed to the said entity; - the co-contracting party. Execution modalities: - Compensation here includes the terms "compensatory indemnity" or "indemnity" which may be used in the public-private partnership contract, when it concerns a payment to be made by the contracting authority to its co-contractor; - It also concerns the compensation provided for in article 14 of law n°2023/008 of 25 July 2023 to lay down the general regime of Public – Private Partnership contracts ; - The amount of the compensation is a valuation credit within the meaning of Article 36 of Law n°2018/012 of July 11, 2018 on the financial regime of the State and other public entities; - It is the responsibility of the contracting authority, it is a financial commitment whose realisation is uncertain, as it depends on the occurrence of a risk borne by the said authority. In view of this uncertainty, it cannot be entered in the budget as part of a provision for risk coverage, the amount of which is estimated, hence its evaluative nature. The procedure for payment of compensation to the co-contractor or to a pre-qualified candidate in the contracting procedure is as follows:</p>	<p>Actors and implementation modalities</p>

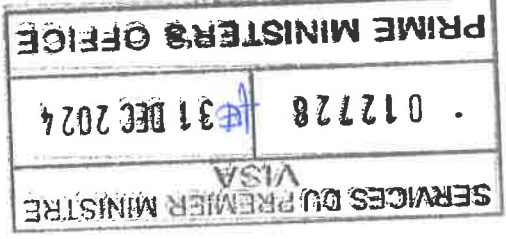


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<ul style="list-style-type: none"> - Where appropriate, CARPA will determine the amount of compensation on the basis of the supporting documents provided by the contracting party or applicant, after verifying their relevance. The net amount to be paid to the latter must take into account any deductions for contractual penalties imposed on the latter. - A credit line open as an "evaluation credit" must exist in the Contracting Authority's budget for charging the expenditure; - When the calculation note for the compensation is validated by the Vote Holder of the Contracting Authority's budget, the Vote Holder signs a decision for the authorisation of the validated amount, after approval by the Finance Controller. <p>After ordering, payment is made according to the classic procedure, taking into account the taxation applicable to the case in question..</p>	<p>Support documentation and deadlines</p>
<ul style="list-style-type: none"> - The tax file of the contracting party; - The registered public-private partnership contract ; - CARPA's calculation note specifying the amount of the indemnity; - the commitment decision signed by the budget Vote Holder; - the payment order with the required visas and signature; - the tax issue form relating to the said payment, if applicable. <p>The documents to be required at the payment order stage are:</p>	

PAYMENT OF RENTS TO CO-CONTRACTORS WITHIN THE FRAMEWORK OF PUBLIC-PRIVATE PARTNERSHIP CONTRACTS

<p>Definition:</p> <p>The rents in a public – private partnership contract signed between one or more public entities (the State or one of its branches) and a co-contracting party, is an amount that the public party undertakes to pay to the latter, according to a periodicity defined in the contract, in order to remunerate him/her for carrying out the mission entrusted to him/her in the said contract.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Article 34, paragraph 6 of law n°2018/012 of 11 July 2018 on the financial regime of the State and other public entities. • Law n°2023/008 of 25 July 2023 to lay down the general regime of Public – Private Partnership contracts 	<p>Definition and legal references:</p>
<p>Stakeholders:</p> <p>Stakeholders in the payment chain of rents are :</p> <ul style="list-style-type: none"> - the Public Debt National Committee ; - CARPA ; - the budget Vote holder of the contracting authority; - the finance controller appointed to the said public entity; - the public accountant appointed to the said entity; - the co-contracting party. <p>Execution modalities:</p> <p>The Public-Private Partnership contract signed by the parties must specify in advance, either the total of the rents before tax or its calculation formula, which takes into account certain variables or indexation elements. It must also specify the frequency and the terms of payment. In addition, as indicated in article 6 of law n°2023/008 of 25 July 2023 to lay down the general regime of Public – Private Partnership contracts, rents (remuneration of contracting party) must distinguish in its calculations, the components that take into account the investment, the operation and maintenance costs and big renovations eventually renewable, if need. be ;</p> <p>The net amount to be paid to the co-contractor must take into account the deductions for any contractual penalties imposed on the co-contractor. Rents to be paid to the contracting party must be budgeted by the public organisation;</p> <p>The Public – Private Partnership contracts must provide a formula for the calculation of rents for the period of operation, taking into account changing prices and the performance of public-private partners ;</p> <p>The certification, ordering and payment phases follow the same procedure as that provided for in the regulations governing public procurement contracts;</p> <p>The invoice drawn up by the co-contractor for each request for payment of rents must distinguish the amount exclusive of tax (contractual), VAT at the rate in force, the amount including VAT, the income tax deposit and the net amount to be paid.</p>	<p>Actors and implementation modalities</p>

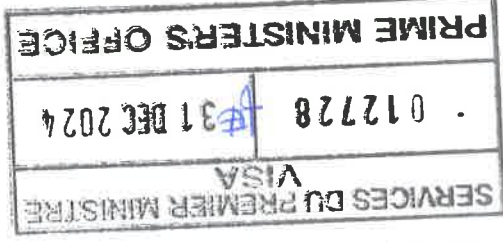


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<p>Elements of the expenditure file:</p> <p>The required documents at the payment order stage are:</p> <ul style="list-style-type: none"> - The tax file of the contracting party; - The registered Public – Private Partnership contracts ; - La facture timbrée ; - The stamped invoice ; - A statement of account signed by the contracting authority, stamped and indicating the net amount to be paid, after deduction of any penalties and other sums due; - The tax notice related to the said invoice. <p>Upon payment of an invoice for a settlement, the Contracting Party will receive the net amount after deduction of the IS advance payment in case the project does not yet generate income (a certificate from the Contracting Authority may be required for this purpose). At the same time, the VAT relating to the invoice is withheld by the State.</p>	<p>Support documentation and deadlines</p>
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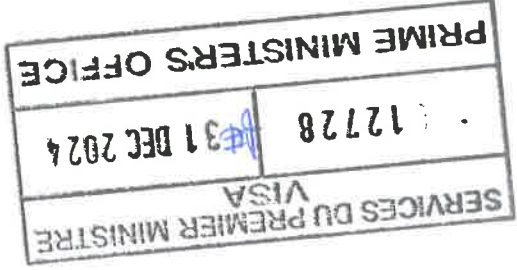
<p>A Special Appropriation Account is one that tracks government revenue allocated for certain expenditures. The Special Appropriation Accounts are separate from the general State budget, but their creation and budget allocations are voted in the finance law.</p> <p>Legal reference</p> <ul style="list-style-type: none"> - Law N°2018/012 of July 11, 2018 on the Financial Regime of the State and other public entities (Articles 44, 45, 46, 47, 48 and 50); - Finance Laws; - Any other text in force on the matter. 	<p>Definition and legal references:</p>
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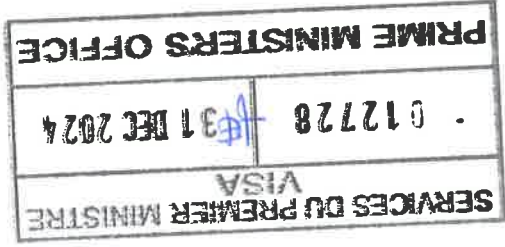
<p>Subject to the special rules provided for in Articles 47 and 48 of Law N°2018/012 of July 11, 2018 on the Financial Regime of the State and Other Public Entities, the operations of Special Appropriation Accounts are provided for, authorised and executed under the same conditions as those of the general budget.</p> <p>Actors:</p> <p>The main actors in a Special Appropriation Account are:</p> <ul style="list-style-type: none"> • MINFI and MINEPAT; • The Vote holder (or delegated vote holders); • The Finance controller; • Public Accountant. <p>In addition to the main actors, we have the specific actors for each type of revenue (tax revenue and non-tax revenue) or expenditure (APO, jobbing order and contracts).</p> <p>Execution modalities :</p> <ul style="list-style-type: none"> • In terms of revenue • In terms of expenditure <p>The implementing rules are those set out in the sheets on the procedures for implementing the budget in terms of revenue (depending on the type of revenue).</p> <p>The implementing rules are those set out in the sheets on the procedures for implementing the expenditure budget (according to the type of expenditure).</p> <p>N.B: As part of the continued implementation of the reform of the Special Appropriation Accounts under the 2021 Finance Law, the preparation and execution of the budgets of these Accounts have been automated in the PROBMIS-CAS application system developed to that effect.</p> <p>This advance makes it possible to improve budgetary and accounting transparency as well as budgetary discipline in the management of CAS, which until now were managed manually.</p> <p>The supports, elements of the expenditure file produced and deadlines are those presented in the sheets of procedures for implementing the budget in terms of revenue (according to the type of revenue) and expenditure (according to the type of expenditure).</p>	<p>Actors and implementation modalities</p>
<p>The supports, elements of the expenditure file produced and deadlines are those presented in the sheets of procedures for implementing the budget in terms of revenue (according to the type of revenue) and expenditure (according to the type of expenditure).</p>	<p>Support documentation and deadlines</p>



<p>The performance contract is a contractual document which sets the strategic orientations, the results evaluation framework of a project / program management unit (PMU), as well as the performance incentives for a given period, by defining their modalities of implementation. It is part of the management dialogue between the Project or Program Management Unit (PMU), the Committee and the ministerial department of attachment, each as far as it is concerned. It is used to monitor the performance of PMUs.</p> <p>The Performance Contract is co-signed by the Coordinator of the PMU, the relevant Minister and the Minister responsible for public investments. A copy of each Performance Contract is sent to the Prime Minister's Services, to the Minister in charge of finance, and, if applicable, to the Technical and Financial Partners involved.</p> <p>Decree No. 2021/7341 / PM of October 13, 2021 setting the rules governing the creation, organization and operation of development programs and projects;</p> <p>the 2018 Law on the State Financial Regime;</p> <p>the Finance Law;</p> <p>Legal References</p> <ul style="list-style-type: none"> - the Finance Law; - the 2018 Law on the State Financial Regime; - Decree No. 2021/7341 / PM of October 13, 2021 setting the rules governing the creation, organization and operation of development programs and projects; - the Public Contracts Code; - the financing agreement if applicable - any other relevant text in force. 	<p>Definition and legal references:</p>
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<p>Actors</p> <ul style="list-style-type: none"> - MINEPAT; - Home ministry; - Head of the Project / Program Management Unit. <p>Terms of execution:</p> <p>The Performance Contract emphasizes the following elements in its content:</p> <ul style="list-style-type: none"> - the context and the implementation strategies of the Program or Project; - the objectives adopted in the short, medium and long term; - the results expected for the duration of the Performance Contract; - PMU performance indicators; - the initial performance of the indicators, observed when the performance contract was drawn up, defined at a fixed frequency, covering the duration of the execution of the Program or Project; - the target of each indicator, expected at the end of the Program or Project; - the method of evaluation of each indicator defined; - the various applicable sanctions; - the terms of termination. <p>The Minister in charge of public investments:</p> <ul style="list-style-type: none"> - designates focal points who support the technical services of the relevant ministries in the development of performance contracts for programs and projects; 	<p>Actors and implementation modalities</p>
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<p>- co-signs the Program / Project performance contract with the relevant Minister and the PMU manager;</p> <p>- designates the ad hoc team in charge of evaluating the performance contract, in conjunction with the Client;</p> <p>- monitors and assesses the implementation of the performance contract in conjunction with the Client;</p> <p>- monitors the implementation of sanctions resulting from the performance contract, in conjunction with the Client.</p> <p>The relevant Minister:</p> <ul style="list-style-type: none"> - transmits to the Ministry in charge of public investments, the monthly execution reports together with the performance levels, the difficulties and the proposed solutions; - assesses the performance contract in collaboration with the Ministry in charge of public investments; - co-signs the performance contract. <p>The head of the Program / Project Management Unit:</p> <p>- co-signs the Program / Project performance contract with the relevant Minister.- monitors the implementation of sanctions resulting from the performance contract, in conjunction with the Client.</p>	
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In the compendium of State Accounting Standards, intangible assets are defined as non-monetary, identifiable assets without physical substance held by the State for a period of more than one year and likely to generate future economic benefits or a potential service.

The following fall within the scope of intangible fixed assets:

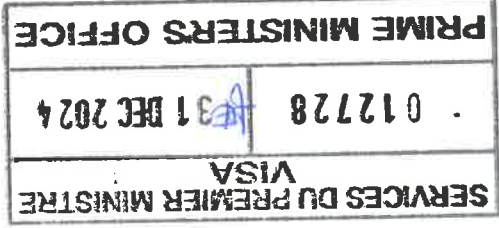
- research and development costs;
- patents, trademarks, copyrights;
- the designs of organizational systems - software packages;
- exploitation rights - goodwill;
- other intangible fixed assets.

An expense is an intangible asset if:

- the probable duration of use is greater than one year;
- the cost or value can be measured reliably;
- the value of the expense is greater than the capitalization threshold;
- the date of its delivery or the date of the transfer to the State of the rights attached to it, is known. This date is established from delivery slips, decisions, contracts or transfer agreements, etc.

Legal reference:

- Decree No. 2018/366 of June 20, 2018 on the Public Contract Code;
- Decree No. 2019/3187/PM of September 9, 2019 setting the general framework for the presentation of the State Budget Nomenclature;
- Decree No. 2019/3199/PM of 11 September 2019 setting the general framework for presenting the State Accounting Chart ;
- Decree No. 2020/375 of July 07, 2020 on the General Regulations of Public Accounting;
- Order No. 00000012/MINFI of 21 January 2020 compiling State accounting standards;
- Instruction No. 2020/017/W/MINFI/SG/DGTCFM/DCP on General State Accounting of 04 May 2022 (book 2).



Definition and legal references:

Actors and implementation modalities

The **Vote Holder** is responsible, among other things, for serving and filling in the fixed asset sheet in PROBMIS. The **Finance controller** is responsible for the a priori checks by affixing the "validated expenditure" stamp on the fixed asset sheet and the other elements of the expenditure file. The **Public Accountant** verifies the validity of the debt and proceeds to the accounting of the fixed asset.

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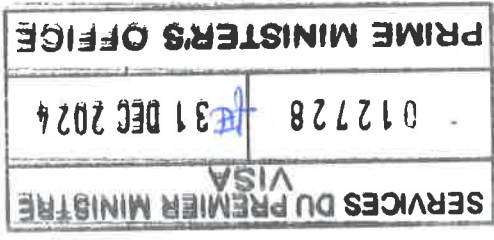
**Support documentation
and deadlines**

The expenditure file is the one fixed by the annual instruction containing supporting documents for budgetary and accounting operations of the State, which requires that:

- a fixed asset sheet generated by the system must be filled by the Vote holder.
- a provisional statement of account in four copies, paid by the Vote Holder;
- a progress report on the work being carried out, signed by all the designated members, including the Accountant;
- an asset master record generated by the system and completed by the Vote Holder

OPERATIONS ON TANGIBLE FIXED ASSETS

<p>In the compendium of State Accounting Standards, tangible fixed assets are defined as physical assets held by the State for the production, supply of goods and services, or use for administrative purposes and which it expects to use over a period of more than one year. State tangible fixed assets are of various types and have different characteristics with regard to accounting rules, which differ depending on whether the asset has a limited useful life or an indeterminate useful life.</p> <p>Legal references:</p> <ul style="list-style-type: none"> - Decree No. 2018/366 of June 20, 2018 on the Public Contract Code; - Decree No. 2019/3187/PM of September 9, 20219 setting the general framework for the presentation of the State Budget Nomenclature; - Decree No. 2019/3199/PM of 11 September 20219 setting the general framework for presenting the State Accounting chart; - Decree No. 2020/375 of July 07, 2020 on the General Regulations of Public Accounting; - Order No. 00000012/MINFI of 21 January 2020 compiling State accounting standards; - Instruction No. 2020/017/MINFI/SG/DGTCFM/DCP on General State Accounting of 04 May 2022 (book 3). 	<p>Definition and legal references:</p>
<p>The Vote holder is responsible, among other things, for filling in the fixed asset sheet in PROBMIS.</p> <p>The Finance controller is responsible for the <i>a priori</i> checks by affixing the "validated expenditure" visa to the asset sheet and the other elements of the file.</p> <p>The Public Accountant verifies the validity of the debt and passes the accounting entries the accounting relating to the fixed asset</p>	<p>Actors and implementation modalities</p>
<p>The expenditure file is the one fixed by the annual instruction containing supporting documents for budgetary and accounting operations of the State, which requires that:</p> <ul style="list-style-type: none"> - a fixed asset sheet generated by the system must be filled by the Vote holder. - a statement of capitalised production in progress, broken down by economic type, signed by the Vote Holder; - a provisional statement of account in four copies, paid by the Vote Holder; - a progress report on the work being carried out, signed by all the designated members, including the Accountant-Matters; - an asset master record generated by the system and completed by the Vote Holder 	<p>Support documentation and deadlines</p>



OPERATIONS ON FINANCIAL FIXED ASSETS

Financial fixed assets are medium and long-term claims held by the State on other economic entities. They consist of securities, receivables attached to these holdings, rights materialized (whether materialised or not) by securities, that the State holds on other entities with a separate legal personality from its own, even if they are economic entities created by the state itself. They may also result from other fixed securities, deposits and guarantees, loans and advances granted by the State to other entities having a legal personality distinct from its own.

Financial fixed assets are assets. As such, they must be controlled by the State to appear on the assets side of the balance sheet. In fact, Decree No. 2019/3199/PM of September 11, 2019 setting the general framework for the presentation of the State Accounting Plan and the Compendium of State Accounting Standards enshrines the notion of control in terms of financial fixed assets. According to the provisions of article 30 paragraph 1 of the aforementioned decree, "only assets whose management is placed under the control of the State can be entered in the balance sheet of the State".

Definition and legal references:

Legal references:

- Decree No. 2018/366 of June 20, 2018 on the Public Contract Code;
- Decree No. 2019/3187/PM of September 9, 2019 setting the general framework for the presentation of the State Budget Nomenclature;
- Decree No. 2019/3199/PM of 11 September 20219 setting the general framework for presenting the State Accounting Chart ;
- Decree No. 2020/375 of July 07, 2020 on the General Regulations of Public Accounting;
- Order No. 0000012/MINFI of 21 January 2020 compiling State accounting standards;
- Instruction No. 2020/017/I/MINFI/SG/DGTCFM/DCP on General State Accounting of 04 May 2022 (book 4).

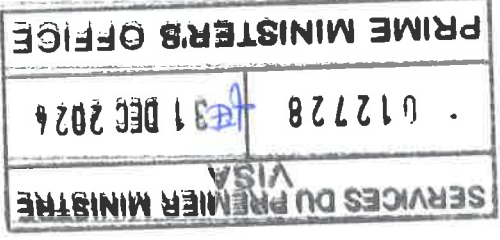
Actors and implementation modalities

The **Vote holder** is responsible, among other things, for filling in the fixed asset sheet in PROBMIS. The **Finance controller** is responsible for the *a priori* checks by affixing the "validated expenditure" visa to the asset sheet and the other elements of the file. The **Public Accountant** verifies the validity of the debt and passes the accounting entries the accounting relating to the fixed asset

Support documentation and deadlines

- a fixed asset sheet generated by the system must be filled by the Vote holder;
- depreciation plan or table signed by the Vote Holder(generated by the system) ;
- asset master record generated by the system and completed by the Vote Holder
- act recording the disposal of the asset, which may be :
- Official statement or decision on admission for reform (disposal, destruction, scrapping) ;
- Final transfer decision signed by the Vote Holder.

The expenditure file is the one fixed by the annual instruction containing supporting documents for budgetary and accounting operations of the State, which requires that:



INVENTORY OF STOCKS

In the compendium of State Accounting Standards inventories are defined as assets acquired and held for resale, consumption or to be distributed to third parties free of charge or for a symbolic price.

Inventories are items intended to enter into a production, service or marketing process. Unlike tangible and intangible fixed assets, they are not intended to be used in the long term within the framework of State activities.

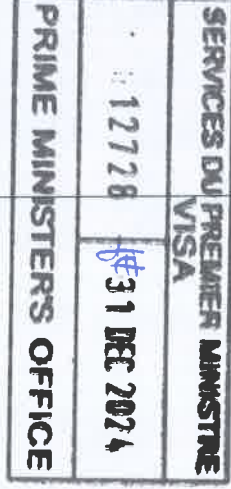
Inventories consist of goods, raw materials, supplies, work in progress and finished products.

Two main notions are taken into account in the treatment of stocks. This is the materiality threshold, considered as any information of which, the non-publication would likely modify the judgment of users on the financial and financial situation of the State, on the one hand and the historical cost which corresponds either to the cost acquisition, at production cost or at market value, as the case may be, on the other hand.

Legal references:

- Decree No. 2018/366 of June 20, 2018 on the Public Contract Code;
- Decree No. 2019/3187/PM of September 9, 20219 setting the general framework for the presentation of the State Budget Nomenclature;
- Decree No. 2019/3199/PM of 11 September 20219 setting the general framework for presenting the State Accounting Chart;
- Decree No. 2020/375 of July 07, 2020 on the General Regulations of Public Accounting;
- Order No. 00000012/MINFI of 21 January 2020 compiling State accounting standards;
- Instruction No. 2020/017/MINFI/SG/DGTCFM/DCP on General State Accounting of 04 May 2022 (book 5).

Definition and legal references:



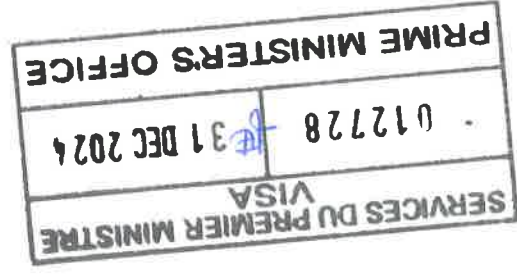
Actors and implementation modalities

The Vote Holder: In matters of inventory management, Vote Holders are assisted by the stores accountants and, valuables and securities accountants in the management of inventory and the production of accounts related thereto.

Through his stores accountant, the Vote Holder:

- Performs the operational monitoring of stocks through recordings done by means of stock cards (handwritten or computerized), through entry and exit orders that make it possible to determine the amount of goods in stock at any given time or most importantly at the end of the accounting period;
- Forwards copies of inventory monitoring sheets (manual or automated) to the assigned Treasury accountant on a monthly basis for their integration into the general accounts;
- Carries out, at the end of each fiscal, a physical inventory of stocks, by means of inventory sheets (handwritten or computerized) in order to determine the physical stock obtained at the end of the fiscal as well as the value of the said stock;
- produces the physical stock inventory sheets which highlight any discrepancies as a result of depreciation or loss by the assigned Treasury accountant;
- produces the stock depreciation or loss statement. In the specific case of loss after inventory, the processing is carried out depending on whether the loss is due to a case of force majeure or due to the responsibility of the agents in charge of the management of the said stocks.

The Finance Controller:



<p>In matters of stock, he only intervenes at the time of acquisition of the said stocks through the budget visa when the expenditure is committed.</p> <p>N.B: In the event of any loss noted at the end of the fiscal following the completion of the inventory work, the visa of the finance controller is required on the payment order issued by the Vote Holder to record the related charge.</p> <p>The Public Accountant: As stocks are monitored in permanent inventory, the public accountant: - registers in the general accounting books and in the monthly balance of accounts, the movements on the management of stocks forwarded to him by the stores accountants; - registers stock entries and exits (sale, consumption, definitive loss, probable loss) and final stock at the end of the month and at the end of the fiscal, respectively.</p> <p>The expenditure file for these operations is that fixed by the annual instruction on supporting documents for the budgetary and accounting operations of the State. N.B: For work in progress, the expenditure file consists of: - statement of production in progress showing the costs incurred, signed by the competent authority; - Statement of immobilised productions in progress; - tentative bill in four copies and verified/closed by the Vote Holder; - minutes to ascertain the evolution of the work in progress signed by all the designated members, including the stores accountant.</p>	<p>Support documentation and deadlines</p>
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PRODUCTION GENERAL STATE ACCOUNTS

Definition and legal references:

General State accounting is sanctioned by the production of the general account of the State, which consists of the trial balance of accounts and financial statements. The financial statements are a structured financial representation of the events affecting the State, and of the transactions carried out by it. As such, they are one of the main sources of quantified information on the financial situation of the State.

The financial statements also make it possible to assess and analyse the evolution of the latter in space and time and to measure costs.

At the end of each year, the General State Accounts is produced by the State accounting network, under the responsibility of the Minister in charge of Finance.

The financial statements includes:

- the balance sheet or net worth statement;

- the results statement presented in two parts;

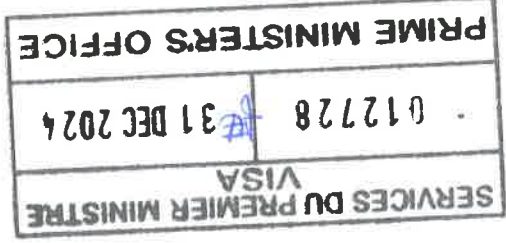
- the cash flow statement;

- the annexed statement.

The financial statements allows for a comparison over two fiscals.

Legal references:

- Law No. 2018/011 of July 11, 2018 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon;
- Law No. 2018/012 of July 11, 2018 on the Financial Regime of the State and other Public Entities;
- Decree No. 2019/3186/PM of 09 September 2019 setting the general framework for presenting the financial operations of the State;
- Decree No. 2019/3187/PM of September 9, 2019 setting the general framework for the presentation of the State Budget Nomenclature;
- Decree No. 2019/3199/PM of 11 September 2019 setting the general framework for presenting the State Accounting Chart;
- Order No. 00000012/MINFI of 21 January 2020 compiling State accounting standards;
- Instruction No. 2020/017/I/MINFI/SG/DGTCFM/DCP on General State Accounting of 04 May 2022 (Book 1).



Actors and implementation modalities

The General State Account is, on the account of a budgetary and accounting exercise, the product of the activity of accountants spread, throughout the State accounting network. Prepared by the Department in charge of Public Accounting, it is forwarded to the jurisdiction of Accounts and to Parliament by the Minister in charge of Finance.

The role of the actors in the production of the General State Accounts of the State depends on their position in the organization of the accounting network of the State.

Support documentation and deadlines

- the balance sheet or net worth statement;

In accordance with the provisions of Article 28 (paragraph 1) of the decree establishing the State Accounts Chart (SAC), the General State Accounts includes the following documents, approved at the end of each fiscal:

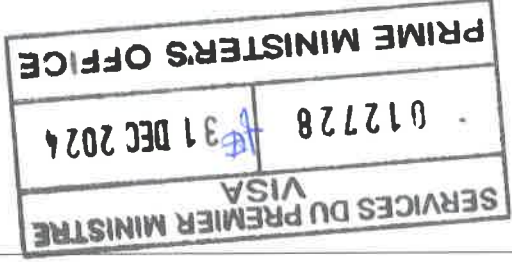
- the trial balance of accounts and the annual financial statements;
- the balance sheet or net worth statement;
- the results statement presented in two parts;
- the cash flow statement;
- the annexed statement.

Financial statements serve as the basis for the analysis of the budget documents that are submitted during budget dialogue, particularly by providing a better knowledge of the financial and patrimonial situation of the State. Within the framework of general accounting and the preparation of all these condensed documents, the State accounts chart is organized into three main categories of accounts:

- the balance sheet accounts (class 1 to 5);
- the results accounts (classes 6 and 7);
- off-balance sheet commitment accounts (class 8).

Article 35 of Decree No. 2019/3199/PM of September 11, 2019 setting the general framework for the presentation of the State Accounts Chart, specifies in its paragraph 1 that for certification purposes, the General State Accounts are forwarded to the Audit Bench of the Supreme Court no later than May 31 of the fiscal following that for which it was drawn up.

In accordance with article 35 (a1.2) of the SAC and article 108 (a1.4) of the RGCP, the adjustments requested within the framework of the certification procedure can be charged to the previous fiscal until June 30, after the end of the year for which the General State Accounts are drawn up.



PRODUCTION OF STORES ACCOUNTS

PRINCIPLE AND LEGAL REFERENCE

The Vote Holder is responsible for the keeping, maintenance and conservation of public property. He therefore has the obligation to report on the management of the assets placed or acquired under his responsibility. To this end, the stores accountant is required, under his responsibility, to produce monthly and annual stores accounts.

Legal references:

- Law No. 77/26 of December 06, 1977 establishing the general regime of Stores-Accounting;
- Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Circular No. 00000004/CAB/MINFI of 18 May 2012 bearing instructions relating to the keeping of Stores Accounting; Sections 14, 15 and 16;
- the instruction enacting the standards and procedures relating to the keeping of Stores-Accounting of June 2012

ACTORS, DEADLINES AND MODALITIES FOR ESTABLISHING AND PRODUCING ACCOUNTS

Stakeholders:

- Vote Holder;
- Stores Accountant.

Deadlines and procedures for drawing up and producing the accounts

A- Monthly accounts:

By the 15th of each month at the latest, the stores accountant must submit, under the diligence of the Vote Holder, to the Department of Normalisation and Stores Accounting of the Ministry of Finance, monthly stores accounts for clearance, with regard to the Central Services and the Public establishments.

The monthly stores accounts of RLAs and deconcentrated services must be forwarded to the Ministry in charge of Finance within the same deadlines, at the best of the Vote Holder, through the competent Regional Finance Controls.

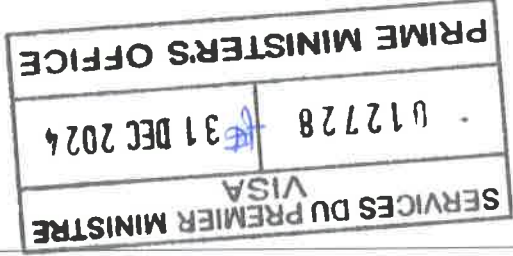
B- Annual stores accounts:

At the end of the budget year, or in the event of transfer of the Vote Holder, the stores accountant respectively, closes the stores accounting entries in the books and documents of accounts or draws up the end-of-year stores accounts.

The end-of-year stores accounts describes and retraces all the operations and management acts carried out on stores management in a given structure from the first to the last day of the budgetary year or the management period.

Stores accounts management files of the central services, diplomatic and consular representations as well as public establishments are forwarded directly under the diligence of the Vote Holder, to the Ministry in charge of Finance for clearance, no later than March 31 of the just ended fiscal year, or 90 days after the concerned management period.

These accounts after clearance and consolidation are attached to the administrative accounts of the Vote Holder.



The stores management account files of the decentralized services and those of the RLAs, are transmitted within the same deadlines to the competent Regional Finance controls where specialized teams from the Department of Normalisation and Stores Accounting will carry out the clearance and consolidation of the said accounts.

All audited and consolidated stores management accounts are attached to the respective administrative accounts of the Vote Holders, which are annexed to the management accounts of the competent public accountant, for transmission to the Audit Bench of the Supreme Court.

- **Composition of monthly stores accounting file**
 - The condensed slip of the documents sent;
 - The duplicates of the pages of the journal requested between the 1st and the last day of the concerned month;
 - Model No. 8 Entry Orders, supported by certified and paid invoices for the services relating thereto or any other document in lieu thereof;
 - Exit Orders model No. 10, supported by the related Provisional Exit Vouchers, duly paid;
 - The condensed statement of movements of entries and exits of goods made during the concerned month;
 - A condensed statement of the services rendered received during the month and duly certified by the Vote Holder;
 - The situation of consumables in stock at the end of the month;
 - Copies of the stock keeping cards, having recorded the movement of goods in or out during the month and possibly duplicates of the various minutes of the month;
 - The duplicates of the sheets of the control book of the assets on hold requested during the concerned month;
 - The duplicates of the sheets of the control book of the reformed goods requested during the concerned month;
 - The duplicates of the sheets of the transformation control book requested during the concerned month;
 - The appreciative situation table of regulatory model No. 12 of the month of the concerned management.
- **Composition of a materials management account file**
 - The condensed slip of the documents sent;
 - The appointment or designation act of the stores accountant;
 - The Basic General Inventory, if it is the first management account produced in the post;
 - The reconciliation Inventory if applicable;
 - The certificate of assumption of duty;
 - The duplicate of the sheets of the Journal having recorded in which operations between the first and the last day of the budgetary year have been registered;
 - The year-end stock inventory presented under the regulatory model No. 15;
 - The management account table model No. 14, for the budgetary year or concerned period.

**CONTENT OF
ACCOUNTS**

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DEBT CLOSING

	<p>The assignment of receivables can be understood as a method of managing the public debt (internal or external) devolved to the Minister of Finance. They embody the State's acknowledgement of its inability to pay its debt to public entities and third parties on a specific date.</p> <p>Legal References:</p> <ul style="list-style-type: none"> - Finance Laws of the Republic of Cameroon; - Decree No. 2011/408 of 9 December 2011 on the organization of the Government, amended and supplemented by Decree No. 2018/190 of 2 March 2018; - Decree No. 2013/066 of 28 February 2013 on the organization of the Ministry of Finance 	<p>Definition and legal references:</p> <ul style="list-style-type: none"> - The Minister of Finance: Authorizes the transfer of receivables to credit institutions, lenders and Treasury securities specialists, in return for an interest rate, on the basis of a staggered or deferred period. - The Directorate-General for the Treasury, Financial and Monetary Cooperation: It is responsible for facilitating the operation and supervising the financially through the mobilization and availability of funds at maturity; - The Directorate-General for the Budget: it ensures the budgetary coverage of the debt on the basis of the relevant agreement; - The Legal Affairs Division: provides legal advice on draft debt agreements by affixing the legal visa; The Autonomous Amortisation Fund: It ensures the provisional servicing of the domestic debt; - The Technical Commission for the Rehabilitation of Public Enterprises: It decides on the viability of companies on the basis of their performance programs; - The Minister in charge of Finance pronounces the assignment of receivables on the basis of the interest rate applied to the debt, the terms of rescheduling and the deferral granted by the credit institutions. 	<p>Actors and implementation modalities</p>	<p>Supporting documentation and deadlines</p> <ul style="list-style-type: none"> - The Tripartite Agreement for the Assignment of Receivables (State – Public Entity – Bank/Investment Fund). - The authorization of the Minister of Finance; - The opinion of the National Committee on Public Debt.
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PROCESSING OF COURT FEES

Court fees are expenses that the State pays or advances in return for a service prescribed by a magistrate or a Judicial Police Officer (OPJ) in the context of a specific judicial procedure. These costs are paid without prior authorization and are then regularized from the appropriations entered in the respective budgets of the Ministries of Justice and Defence.

There are three main categories of court fees, namely pleadings, witness fees and fees.

Briefs are mission expenses of judges, clerks, assessors as well as fees due to court-appointed lawyers by the Tribunal (civilian or military).

Fees are allowances due to witnesses and interpreters.

The fees of the registries are, on the one hand, the remuneration for diligence, research, other work relating to the issuance of legal acts carried out by the Bailiffs, and on the other hand, the performance bonus paid quarterly to Magistrates and non-Magistrates staff of the judicial services.

Legal References:

- the Constitution;
- Law No. 88/015 of 16 December 1988 fixing the basis of assessment for the fees of the Registries of the Courts and Tribunals;
- Law No. 2005/007 of 27 July 2005 on the Code of Criminal Procedure;
- Law No. 2006/015 of 29 December 2006 on the organization of the judiciary;
- Law No. 2006/016 of 29 December 2006 establishing the organization and functioning of the Supreme Court;
- Law No. 2008/015 of 29 December 2008 on the organization of military justice and laying down rules of procedure

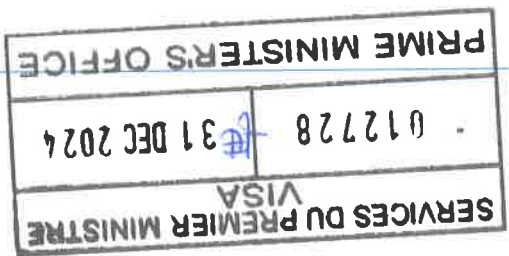
- Le Decree of 5 October 1920 on the regulation of public administration and court fees in criminal matters, criminal police, correctional police and ordinary police;
- Decree No. 79/85 of 13 March 1979 fixing the tariff for bailiffs and enforcement agents, as amended and supplemented by Decree No. 80/143 of 28 April 1980;
- Decree No. 83/402 of 26 August 1983 on the distribution of the emoluments of the Registries and Military Courts, as amended and supplemented by Decree No. 84/1639 of 27 December 1984 Decree No. 85/1280 of 26/09/1985 regulating the travel regime for civil servants and agents of the State, military personnel on the territory of Cameroon and abroad;

- Decree No. 93/087 of 15 March 1993 laying down the procedures for the distribution of the fees of the Registries of the Courts of Tribunals, and of the yield modified by Decree No. 97/078 of 25 April 1997;
- Decree No. 2000/693/PM of 13 September 2000 establishing the travel regime for civilian public officials and the procedures for the payment of related expenses for civilians; Decree No. 91/133 of 22 February 1991 regulating the procedures for covering the transport costs of military personnel from the State budget in the event of administrative assignments, missions, tours, site visits, leave, retirement and death, as amended and supplemented by Decree No. 2001/194 of 25 July 2001; Circular No. 000006/3DC/DCPJ of 28 February 1990

- on the endorsement of the statements of emoluments of ministerial officers; Circular No. 0001/C/MINFI of January 6, 2014 on instructions relating to the execution of finance laws, monitoring and control of the execution of the budget of the State, Public Administrative

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Definition and legal references:



Establishments, Regional and Local Authorities and other subsidized Bodies for the 2014 fiscal Interministerial Instruction No. 2014/0001 of 13 February 2014 on the procedure for administrative control, accounting control and payment of criminal justice costs;
 - Instruction No. 15/006/I/MINFI/SG/DGTCFM/CLC of 23 February 2015 on the accounting of legal costs.

The Vote holder: For this category of expenditure, these are the Presidents of the Courts and Tribunals, the Prosecutors General and the Public Prosecutors, the Government Commissioners and the Chief Clerks. They carry out administrative control of court fees. These checks concern the regularity of the court fees subject to payment, in accordance with Law No. 88/015 of 16 December 1988 fixing the basis of assessment for the fees of the Registries of the Courts and Tribunals.

They then send the file of court fees together with the payment orders on a slip to the registry office.

Registration services: the competent registration service is that of the territorial jurisdiction of the competent authorising court. Depending on the case, this is the Regional Tax Centre of Centre I, the Regional Tax Centre of the place where the court is located or the Divisional Tax Centre with territorial jurisdiction.

After the registration formalities, the registration services forward the file in a slip to the accounting post of the competent Treasury.

The Public Accountant shall: Upon receipt of the legal fees, the public accountant checks the regularity of the expenditure. It checks the file of expenditure and the endorsements of the vote holder and the registration service entered on the payment order. The public accountant's controls are based, where appropriate, on documents updated by the Presidents of the Courts and Tribunals and sent to the Tax Office.

Urgent court fees are paid by the accountant of the Treasury of the seat of the court. Those of a non-urgent nature are paid periodically.

The master accountant is the sole signatory of all non-urgent legal costs in all the jurisdictions in his or her financial district.

Court costs, with the exception of emoluments, are assigned to the accounting post of the court authorizing the expenditure.

For jurisdictions with national jurisdiction, including the Supreme Court, the Special Criminal Court based in Yaoundé and the Military Court of Yaoundé, the appointing accounting posts are, as the case may be, the General Treasury of Yaoundé 1 or Yaoundé 2.

In the case of the Courts of Appeal and other Military Tribunals, the accounting post is the General Treasury of the place where the court is located.

In the case of the courts of first instance, the revenue from the finances and, where appropriate, the collection of the expenditure is the assignee.

Court fees are paid in cash in the hands of the beneficiary or by bank transfer. However, the fees of the Registries are paid in the hands of the Chief Registrar. Upon receipt of the legal fees, the accounting officer carries out all regularity checks, in particular:

- the accreditation of the vote holder or his delegate;
- the assignment of the expenses;
- certification by the vote holder of the service performed;
- the production of the supporting documents required by the regulations;
- the accuracy of the calculations for the liquidation of the claim;

Actors and implementation modalities

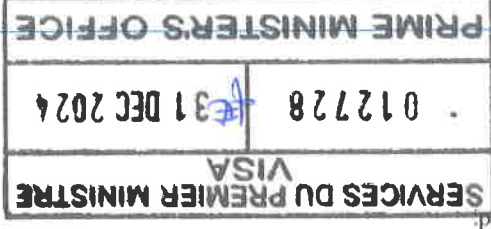
- the visa of the Head of the Tax Office. If the expense is valid, he stamps his stamp and classifies the documents according to whether they are urgent or non-urgent legal costs.

At the end of each quarter, the basic accountants (Tax Collectors and Receivers of Finance) draw up a statement of the urgent legal fees paid and send it to their central accountants. The centralizing accountant decides on the total amount of expenditure to be budgeted by type (civil and military costs) of his financial district and sends a request for budget coverage to the Director-General of the Treasury, Financial and Monetary Cooperation for centralization. These requests are forwarded to the Minister of Justice for civil costs and to the Minister of Defence.

For bailiffs:

- A copy of the final judgment or of the commission order for court-appointed lawyers or of the appointment order for experts;
- Extracts from the docket for each referral for ex officio commissions ;
- The summons or notification of the summons of witnesses and assessors together with all supporting documents relating to travel and subsistence expenses in the locality;
- A carrier requisition was issued by the head of the public prosecutor's office for mobile court hearings, checks on police and gendarmerie custody, checks on prisons and transfers of detainees;
- A statement of costs to be paid, duly signed by the chief clerk of the court, containing the tax assessment requisition from the public prosecutor together with a tax assessment order from the president of the court.
- A copy of the expert report
- An extract from the court docket;
- The mission order signed at the start and end of the mission;
- A letter of assignment or a copy of the hearing list or a copy of the transport order from the examining magistrate;
- A summary of the documents sent to the head of the assigning accounting office and signed by the relevant tax centre.
- ❖ **For witness and interpreter fees :**
- An extract from the docket of the hearings concerned;
- Travel tickets and proof of accommodation costs in the locality concerned;
- ❖ **Emoluments**
- **Bailiffs' fees**
- A certificate from the public prosecutor certifying the legality of the documents drawn up by the judicial officer who is the beneficiary of the statement of fees;
- A certificate from the Public Prosecutor certifying the regularity of the documents drawn up by the judicial officer who is the beneficiary of the statement of fees;
- A statement of fees in duplicate, the original sheets of which are stamped, together with the requisitions of the Public Prosecutor and the Attorney General, the chairman's taxation order, and the endorsements of the officials concerned.
- the signatures of the persons responsible for the inspection ;
- Taxation order of the president of the court/tribunal
- A payment order for the net amount to be collected ;
- A tax assessment ;
- A stamped certificate of registration ;

**Supporting
documentation and
deadlines**



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<p>- Proof of direct debit (RIB) less than three months old;</p> <p>- A summary of the documents sent to the head of the relevant accounting post;</p> <p> ▪ Court fees</p> <p>- A statement of fees in triplicate, the original sheets of which are stamped, together with the requisition from the Public Prosecutor's Office, the Chairman's taxation order, the endorsements of the persons responsible for the audits and a breakdown of the expenses to be incurred;</p> <p>- Tax notice ;</p> <p>- A payment order ;</p> <p>- A summary of the documents sent to the relevant head of accounts.</p> <p>NB: For each category of legal costs, these supporting documents must accompany the payment order duly signed by the issuing department (Vote Holder).</p> <p>❖ With regard specifically to mission expenses</p> <p>- A mission order signed on departure and arrival of the mission</p> <p>- A letter of assignment or a copy of the docket for the hearing to which the assignment relates, or a copy of the investigating judge's transport order;</p>	
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TREATMENT OF BUDGET COVERAGE

Budgetary coverage refers to a method of implementing the State budget in terms of expenditure, aimed at regularizing operations carried out in cash advances. A distinction is made between cash advances on current operations (debt servicing, legal fees, salaries and pensions, stamp remittances, exchange losses, financial costs, repayment of VAT credits, direct interventions and expenditure on external financing) and cash advances on transactions related to the.

Legal References:

- Law No. 2018/012 of 11 July 2018 on the financial regime of the State and other public entities;
- Law No. 2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in the Management of Public Finances;
- Decree No. 2020/375 of 7 July 2020 on the general regulations for public accounting;
- Instruction on the General Accounting of the State;
- Inter-ministerial Instruction No. 2014/0001 of 13 February 2014 on the administrative control procedure for the control of the execution of the budget of the State, Public Enterprises and Establishments, Decentralized Local Authorities and other Subsidized Bodies for the 2018 fiscal;
- Circular No. 002/C/MINFI of 19 June 2018 amending and supplementing certain provisions of Circular No. 001/C/MINFI of 02 January 2018 containing instructions relating to the execution of the Finance Laws, the monitoring and control of the execution of the budget of the State, Public Enterprises and Establishments, Decentralized Local Authorities and other Subsidized Bodies for the fiscal 2018

Definition and legal references:

The Signing Accountant

After the execution of a cash advance transaction, the accounting officer initiates a request for budget coverage accompanied by all supporting documents. The said request shall be addressed to the Director-General of the Treasury within a period not exceeding 20 days. The application shall detail the nature of the transactions and the corresponding budget allocations. The Requests for coverage initiated by Payers placed with Diplomatic Missions and Consular Posts are previously centralized by the Paymaster General of the Treasury before being forwarded to the Director General of the Treasury, Financial and Monetary Cooperation under the same conditions as before.

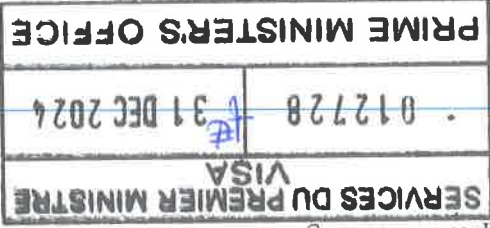
The Director-General of the Treasury, Financial and Monetary Cooperation:

Requests for regularization documented by regulatory supporting documents are consolidated at the level of the Central Accounting Agency of the Treasury according to the sequences reserved for the filling of monthly accounts.

The Central Treasury Accounting Agency (ACCT)

The Central Accounting Agency of the Treasury consolidates for a given period all the requests for coverage received from the network. At its discretion, a consolidated table of periodic requests is sent to the Director-General of the budget

The Director-General of the Budget shall:

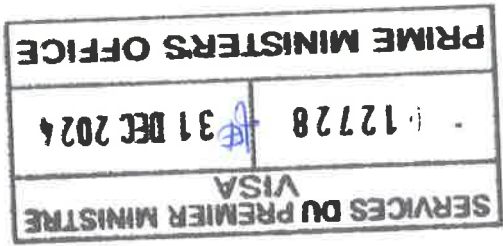


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<p>On the basis of a decision signed by the Minister of Finance, the Director General of the Budget shall proceed to the budgetary coverage of the expenditure made in cash advance within a period not exceeding 20 (twenty) days.</p> <p>Budgetary coverage is made within the limits of the appropriations ceilings set out in each chapter of the Finance Act.</p>	
<ul style="list-style-type: none">- decision or agreement of the MINFI;- authorization by a high authority, if applicable;- any other document justifying the expense (invoices, bills, fees, etc.)	<p>Supporting documentation and deadlines</p>

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<p>VALIDATION OF FINANCIAL DATA IN THE CONTEXT OF THE IMPLEMENTATION OF PPP CONTRACTS</p>	<p>Sheet N° AOP-28</p>
<p>A public-private partnership contract is a contract by which the State or a legal person governed by public law entrusts a private person, for a fixed period, with a global mission whose purpose is to:</p> <ul style="list-style-type: none"> - the construction, transformation, renovation or rehabilitation, installation, dismantling or destruction of structures or equipment, intangible assets or land developments necessary for the public service or the performance of a mission of general interest; - all or part of their construction, if applicable; - all or part of their funding; - their operation or management, if applicable; - their care or maintenance. <p>Legal References:</p> <ul style="list-style-type: none"> - Law No. 2018/012 of 11 July 2018 on the financial regime of the State and other public entities; - Law No. 2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in the Management of Public Finances; - Law No. 2023/008 of 25 July 2023 establishing the general regime for public-private partnership contracts; - Decree No. 2020/375 of 7 July 2020 on the general regulations for public accounting; - Instruction sur la Comptabilité Générale de l'Etat ; - Instruction n°00000931/MINFI/DGTGFM/CLC du 19 août 2021 fixant les modalités de comptabilisation et de reversement du produit du droit de timbre sur les passeports biométriques ; 	<p>Definition and legal references:</p>
<p>The Contracting Authority The co-contractor (private party) The MINFI</p>	<p>Actors and implementation modalities</p>
<p>the partnership contract; data from the information system set up; the data validation report; Correspondence for the approval of financial data by MINFI</p>	<p>Supporting documentation and deadlines</p>



5. Fiscal procedures related to the acquisition of goods and services (PFBS)
- a. Online registration (e-registration)
 - b. Registration in the active taxpayers' file
 - c. Attestation of Fiscal Conformity
 - d. Registration fees
 - e. Registration of administrative leases
 - f. Value added tax (VAT)
 - g. Income tax (AIR, AIS or TSR)
 - h. Deduction of taxes on rents
 - i. Special taxes on petroleum products
 - j. Requirement to present the attestation of fiscal conformity for recovery of tax arrears with held at source
 - k. Tax Litigation
 - l. Tax system for non-profit organizations (NPOS)

ONLINE REGISTRATION (e-registration)

Within the framework of the drive to simplify its procedures, the Tax Administration now offers its taxpayers the possibility of registering online through the e-registration service. Online registration is the possibility offered to the taxpayer to apply for registration by logging on to the website of the General Tax Department at www.impots.cm, and at the end of this procedure to obtain a registration certificate generated instantaneously by the computer system. The taxpayer's card is now replaced by the certificate of registration. Its duration is unlimited and permanent, unlike the taxpayer's card, which was valid for 10 years. Procedure whereby an individual or a company obtains a specific identification that confers the status of taxpayer.

Definition and legal references:

- Legal references:**
- Articles L1 to L2 and of the GTC;
 - Decree N° 2012/3731 of November 13, 2012 on registration;
 - any other text in force on the subject.

Stakeholders:

- Finance Controller ;
- Public Accountant ;
- Taxpayer ;
- Manager's tax centre.

Execution modalities:

How do I register online?

To successfully complete your online registration and save time, please follow the steps below:

Step 1: Have an internet connection

An internet connection is required to access the E-registration application. Once you have met this requirement, you can register from your office, your home, or even at an Internet service.

Actors and implementation modalities

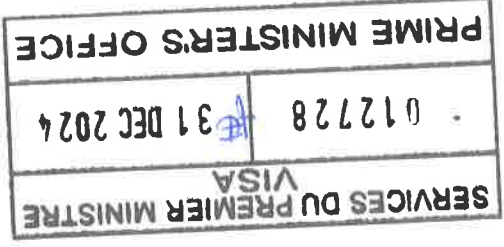
Step 2: Access the e-registration interface via the DGI web portal
Go to the login page: www.impots.cm then click on "E-registration".
The page gives you two (02) options:
I already have a NIU;
I have not yet been registered;

If you do not yet have a NIU, click on: "I haven't been registered yet"».

Step 3: Fiscal procedures related to the acquisition of property: Complete the registration form and attach the identification documents.

In order to obtain a NIU, the following fields must be filled in:

The following fields must be filled in:



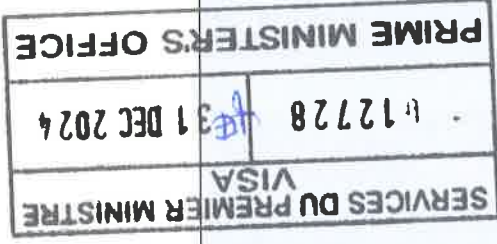
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Type of taxpayer:	
Natural or legal person Document number	
CNI, trade register, ...	
Company name: Country	
Acronym: City:	
Date of creation: Town:	
Place of creation: Neighbourhood:	
Name of the leader: Place:	
Legal form: Email:	
Tax status: Tel:	
Declared activity :	

Step 4: Generate your registration certificate?
 After filling in the required fields and attaching the identification documents, tick the box "I certify that the information entered is correct", and click on "Send". The system will then automatically and instantly generate a registration certificate containing your Unique Identifier Number (NIU).
 You must first pay the sum of FCFA 1000 as the IT fee to print your registration certificate generated from the system.
 This must be stamped at the rate of FCFA 1500 before any use.
 You can then print the registration certificate generated by the system. It must be stamped at the rate of FCFA 1500 before any use.

1. What are the penalties for fraud relating to the NIU??
 The fraudulent use of a Unique Identifying Number or containing erroneous information shall give rise to a fine of one million (1,000,000) CFA francs per transaction, pursuant to the provisions of Article 13 (3) of Decree No. 2012/3731 of November 13, 2012 on registration.

Figure 1. Registration form



Enregistrement d'un identifiant fiscal
 (Assurez-vous de disposer des fichiers au format image de votre document d'identification)

Type de contribuable	Personne morale
Raison sociale	
Sigle	
Date de creation	
Lieu de creation	
Nom du dirigeant	
Forme juridique	
Régime fiscal	
Activité déclarée	

DOCUMENT D'IDENTIFICATION

Numero du document: []

Fichier image 1: Parcourir... Aucun fichier sélectionné.

Fichier image 2: Parcourir... Aucun fichier sélectionné.

SI après vérification les informations contenues dans le(s) fichier(s) joint(s) ne sont pas exactes, le NIU attribué sera purement et simplement désactivé

Je certifie exactes les informations saisies

Envoyer **Annuler**

Mot de passe de votre compte de télé-déclaration

Mot de passe []

Confirmation []

Pays: Cameroun

Ville: YAOUNDE

Commune: YAOUNDE I

Quartier: AWAE I

Lieu-dit: []

Email: []

Tel: []

Observation: []

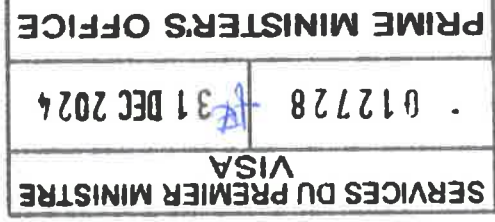
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<p>Similarly, under the provisions of Article L 104 bis of the 2020 Finance Law, a lump sum fine of up to one hundred (100) million CFA francs shall be imposed on any person who has fraudulently facilitated, proceeded or attempted to proceed to the fulfillment of a tax obligation or the obtaining of tax documents online.</p> <p>2. How to authenticate a registration certificate?</p> <p>From the e-registration interface, click on the option "I already have a NIU". Then enter the NIU or the name/company name in the appropriate field and click on the search magnifying glass.</p> <p>When the NIU entered is authentic, the system will display a certificate of registration of the taxpayer holding the NIU.</p> <p>If the search is made by the name of the taxpayer, the system displays a list of the corresponding names and their NIU. After consulting this list, click on the correct NIU to edit a registration certificate.</p> <p>Elements of the expenditure file:</p> <ul style="list-style-type: none"> - Registration certificate generated by the DGT IT system and payment of FCFA 1000 for the IT fee. <p>N.B; The Unique Identifier Number (NIU) appearing on the registration certificate is mandatory for all payments made from the budgets of the State budget and other public or private legal entities. This number constitutes the unique reference system for identifying service providers and successful bidders for any public contract.</p> <p>Actors in the public expenditure chain must refer to the NIU within the context of any operation carried out in public expenditure processing applications.</p> <p>Deadlines:</p> <p>The registration certificate must be submitted within fifteen (15) working days after the start of the activities. The validity of the registration certificate is unlimited..</p>	<p style="text-align: center;">Supporting documentation and deadlines</p>
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Definition and legal references.

Procedure at the end of which a natural person or a business obtains a specific identification which confers on him the status of taxpayer.

Legal references:

- Articles L1 to L2 ter of the GTC (LPP);
- any other text in force on the subject.

Actors and implementation modalities

Stakeholders:

Finance Controller, taxpayer, manager's tax center.

Execution modalities:

Only registered natural or legal persons, holders of a Unique Identifier Number (UIN) assigned by the DGI and regularly registered in the file of a Tax Center, can benefit from transactions on credits entered in the State Budget, PE and RLA. In the case of international tenders, companies that are not under Cameroonian law are exempt.

Individual establishments receive identification by their promoter's taxpayer number.

The period of validity of the taxpayer card is fixed at ten (10) years. It is issued free of charge by the tax authorities.

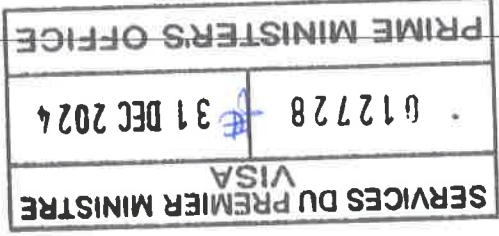
Non-resident companies awarded the public contracts are required to appoint a solvent representative accredited to the tax authorities.

All individuals, sole proprietorships, liberal professions, ministerial officers or holders of public offices or offices as well as employees in the public and private sector, pensioners and beneficiaries are issued a taxpayer card due in any financial transaction with the State, EFPs, RLAs and even government projects and programs.

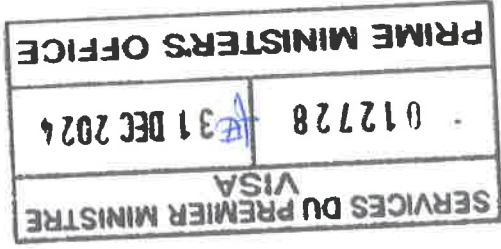
Public entities, including ministries, in their capacity as Non-Profit Organizations (NPOs) are required to register and must be included in the DGI's file of active taxpayers.

Public administrations and subsidized organizations identify suppliers and service providers by the following indications:

- company name and address;
- taxpayer card issued by the Directorate General of Taxes;
- valid attestation of fiscal conformity;
- Location Plan;
- Attestation of bank account details (RIB).



<p>Notwithstanding the indications mentioned in the preceding paragraph, public administrations must ensure that companies which tender for public procurement are effectively registered in the file of active taxpayers of the DGI. This file is available on the DGI website (www.impots.cm).</p> <p>The absence of the documents listed above and / or the failure to register in the file of active taxpayers constitutes a reason for rejection of the service proposal. The Finance Controllers ensure compliance with these requirements before any budgetary approval.</p> <p>As of January 1, 2022, the new modalities for updating (registration and withdrawal) of the DGI's file of active taxpayers are as follows:</p> <p>at. Registration in the file of active taxpayers</p> <p>For legal entities and professional individuals, only taxpayers who are up to date with their reporting obligations (monthly and annual) are entered in the DGI's file of active taxpayers.</p> <p>Newly registered companies are automatically entered in the file of active taxpayers.</p> <p>For non-professional individuals, registration in the file of new non-professional taxpayers is conditional on the subscription of their first declaration.</p> <p>b. Removal from the file of active taxpayers:</p> <p>For legal entities and professional individuals, the withdrawal of taxpayers from the file only occurs in the event of a declaration failure after a period of two (02) months.</p> <p>For non-professional natural person taxpayers, the file is withdrawn from the first unsubscribed annual declaration.</p> <p>Elements of the file:</p> <ul style="list-style-type: none"> - Taxpayer card with a Unique Identifier Number (NIU) issued by the Directorate General of Taxes (DGI platform); - valid attestation of fiscal conformity generated by the DGI plate form; - Location Plan; - RIB (bank account statement). <p>Deadlines:</p> <p>The application for registration must be made within fifteen (15) working days of the start of the activities.</p>	<p style="text-align: center;">Support documentation and deadlines</p>
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ATTESTATION OF FISCAL CONFORMITY

<p>Document certifying that a taxpayer is up to date with his tax obligations for a specific period.</p> <p>Legal references:</p> <ul style="list-style-type: none"> - Articles L 94 bis to L 94 quarter of the GTC (LPF); - Any other text in force on the subject. 	<p>Definition and legal references:</p>
<p>Stakeholders: MINFI, DGI, Finance Controller, tax manager, taxpayer.</p> <p>Execution modalities:</p> <p>Only natural or legal persons up to date with their tax obligations can benefit from transactions on credits entered in the State Budget, EPs and RLAs. Compliance with tax obligations is established through an attestation of fiscal conformity issued by the DGI plate form.</p> <p>The Instrument is issued to any natural or legal person up to date with regard to the payment of taxes, duties and taxes. This certifies that the taxpayer is not liable for any tax debt due on the date of issue.</p> <p>The attestation of fiscal conformity may also be issued to the taxpayer liable for a tax debt, when the latter benefits from an exoneration or a moratorium on payment duly subsidized by the competent authorities. In this case, mention of the tax debt due as well as the nature of the suspensive act of the proceedings, must be made on the attestation of fiscal conformity.</p> <p>The suspension and the moratorium on payment may also be subsidized to debtor taxpayers by the Minister in charge of finance when:</p> <ul style="list-style-type: none"> - the latter have validated VAT credits pending reimbursement; - Regarding the public entities receiving state subventions, they are awaiting payment of their subventions or services provided exclusively to the state. <p>The attestation of fiscal conformity is issued free of charge through the plate form of DGI.</p> <p>The authenticity of any attestation of fiscal conformity is verified electronically on the web portal of the tax administration (www.impots.cm).</p> <p>Until December 31, 2021, the only exceptions allowed for the issuance of the Attestation of fiscal conformity (ACF) for the benefit of taxpayers who were not up to date with their tax obligations were aimed at taxpayers benefiting from a suspension or a moratorium on payment duly granted by the competent authorities.</p> <p>The finance law for fiscal year 2022 extends this exemption to taxpayers liable for tax debts when the deadlines provided for in Article L 53 of the Book of Tax Procedures for discharging said debts have not expired. As a reminder, these deadlines are:</p> <ul style="list-style-type: none"> - fifteen (15) days for tax debts recalled on AMR concerning spontaneous payments as well as automatic taxation. - thirty (30) days for tax debts issued on AMR following a tax audit. 	<p>Actors and implementation modalities</p>

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<p>Thus, taxpayers who find themselves within the above deadlines now benefit, until the said deadlines have been exhausted, from the possibility of publishing their ACF online.</p>	
<p>Support: DGI web portal www.impots.cm, Attestation of fiscal conformity. Deadlines: The attestation of fiscal conformity has a validity period of three (03) months from its date of signature. This period is reduced to one (1) month when the taxpayer has benefited from a stay or a moratorium on the payment of his tax debt.</p>	<p>Support documentation and deadlines</p>

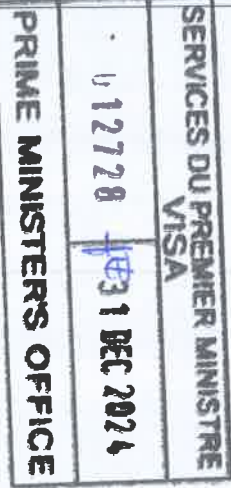
REGISTRATION DUTIES

Definition and legal references:

- Registration is a compulsory tax formality for a certain number of acts and has the effect of giving a certain date to the act which is subject to it.
- **Legal references:**
- Articles 264 to 541 of the GTC.
- **CHAP1 articles 264 to 275:** registration fees and their applications: 264 (general), 268 (dependent and independent provisions), 270 (recording on minutes, patents, originals or under declaration), 272 (minimum of collection), 273 (simultaneous transfer of furniture and buildings: single price);
- **CHAP2 articles 276 to 279:** deadlines for recording acts and declarations; CHAP3 articles 280 to 301 values on which the proportional, progressive or decreasing rights are based: 281 (leases and rentals), 282 (marriage contract), 283 (claims), 284 (delivery of legacies), 286 (judgments), 287 (hands raised on mortgages), 289 (markets), 290 (shares), 291 (extension of time), 292 (receipts), 293 (annuities), 294 (companies), 295 (transmissions for consideration of movable and immovable property), 296 (deed of business and new goods), 297 (transfers between living persons free of charge and transfer by death), 299 (deduction of debts), 301 (value of bare ownership and usufruct);
- **CHAP4 articles 302 to 303:** offices where acts and transfers must be registered; CHAP5 articles 304 to 315 payment of fees and those who have to pay them: 304 payment of fees before registration, 305 payment obligation, 306 (contribution to payment), 312 (payment splitting);
- **CHAP6 articles 316 to 330** sanctions: 316 (failure to register acts and declarations on time, 323 (omissions), 324 (inadequacies), 327 (concealment), 330 (pre-emption), 331 (remission of penalties);
- **CHAP7 articles 332 to 335:** acquired rights and prescription: 332 (acquired rights), 334 (prescription),
- **CHAP8 article 336:** deeds to be recorded as debits,
- **CHAP9 article 337:** acts to be recorded free of charge;
- **CHAP10 article 338:** acts exempt from formality;
- **CHAP11 articles 339 to 353:** fixing of rights;
- **CHAP12 articles 354 to 410:** obligations of public and ministerial officers, judges and arbitrators, parties and receivers and the penalties punishing the non-observance of these obligations;
- **CHAP13 articles 411 to 412:** recovery and litigation;
- **CHAP14 articles 420 to 497:** stamp and contribution of the stamp;

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- CHAP15 articles 498 to 541: curatorship of vacant successions and property without a master.
- CIREX n ° 001 / C / MINFI of January 2, 2018 and December 28, 2018, and n ° 019 of January 14, 2019;
- Circular n ° 0004119 / MINFI / SG / DGI / DGTCFM of July 18, 2016 specifying the management procedures for stamping machines;
- Circular n ° 006150 / MINFI / DGI / LRI / L of December 07, 2016 specifying the modalities of application of the reform of the mode of collecting automobile stamp duties;
- Circular n ° 0006 / MINFI / DGI / LRI / L of May 10, 2017 specifying the terms of application of the reform of the procedures for registering transfers of used vehicles;
- Any other text in force on the subject.
- Circular No. 4981 / MINFI / DGI / LRI / L of July 6, 2022 specifying the terms of application of the reform of the procedures for registering transfers of used vehicles;
- Circular No. 025 / MINFI / DGI / LRI / L of July 6, 2023 specifying the procedures for processing acts subject to the registration formality with the tax services;



Stakeholder:

Service provider, public accountant, Finance Controller, Special Registration Unit, heads of registration services, vote holders and services responsible for control and settlement (Finance control, Treasury accounting post).

Method of execution:

i. Registration obligations

All contracts, jobbing orders and administrative purchase orders, paid from the state budget, RLAs, EPs and any other public body receiving public subventions, are subject to registration formality. The same is true of markets with external financing.

The registration of public contracts is carried out exclusively with the special registration units. However, for taxpayers under the supervision of Large Enterprises (DGE), registration is made with said structure.

ii. Public contract registration system

The registration fees for the public contract paid from the State budget, Regional and Local Authorities and Public Establishments, whatever the source of funding, are fixed as follows:

- 7% for purchase orders defined as public contracts and orders for amounts less than five million (5,000,000) FCFA;
- 5% for jobbing orders defined as contracts and orders amounting to or more than five million (5,000,000) and less than fifty million (50,000,000) CFA francs;

**Actors and
implementation
modalities**

- 3% for public contracts defined as orders public funds of an amount equal to or greater than fifty million (50,000,000) FCFA.

The aforementioned new rates apply to contracts, jobbing order and purchase orders signed from January 1, 2019. Also, for those of public contracts signed before this date, including those whose notification date is after January 1, 2019, the applicable registration rates remain those of 2018, i.e. 5% for purchase orders and 2% for jobbing orders and contracts.

As of January 1, 2020,

Orders placed with Public Enterprises are no longer subject to registration fees. However, in the event of voluntary presentation for the registration formality, these acts are registered at the fixed fees of 4,000 CFA francs without deduction of graduated stamp duties.

By public company is meant, within the meaning of Article 3 of Law No. 2017/010 of July 12, 2017 on the general status of public enterprises, an economic unit endowed with legal and financial autonomy, exercising an industrial and commercial activity: whose share capital is wholly or mainly owned by a person governed by public law. These are companies with public capital or mixed economy.

The 2018 Finance Law abolished the system of registration derogating from the fixed duties of 50,000 FCFA reserved for markets with external financing. From now on, all public contracts, whatever their source of funding, are subject to the common law registration regime at proportional rates.

Certain clauses contained in public contracts are also subject to registration. These are surety bonds and guarantees which are recorded at the super reduced rate of 1%.

!!! Orders exempted from registration

The following are exempt from the obligation of registration formality and the affixing of the size stamp, regardless of the method of acquisition or payment:

- fuel orders;
- out-of-pocket expenses executed on imprest accounts.

iv. Deadline for registration of the public contract and sanction regime

Public contracts must be presented in formality within one month from the date of notification of the market in the engagement form area or the signing of the order form in the decentralized area. After this period, these acts are subject to an additional fee, namely a 100% penalty.

Moderation or partial remission of penalties, fines or periodic penalty payments can only be subventioned on registration fees when the delay is more than one (01) month, only after prior payment of the simple fees plus a tax line of 10%.

v. Public contract registration procedure

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The registration of public contracts is done exclusively online following the process below:

- connect to the Directorate General of Taxation website (www.impots.cm) then click on the "create an account" tab;
- after the creation of the account, proceed to the online declaration;
- edit the tax notice which summarizes the breakdown of fees due and recalls the bank account statement (RIB) of the Tax Receiver receiving the receipt;
- provided with the tax notice, make the transfer to a commercial bank.
- provided with the transfer certificate and the tax notice duly stamped with the bank stamp, go to the Special Registration Unit or the DGE to obtain the registration formality.
- provided with the transfer certificate and the tax notice duly stamped with the bank's stamp, go to your home center to obtain the registration formality or failing that, you have the possibility of obtaining a registration certificate online in lieu thereof.

Payments are made exclusively by bank transfer or electronically.

The registration dossier consists of the following documents:

- a pro forma invoice specifying the amount excluding tax and the amount including tax;
- an Administrative Purchase Order, a jobbing order or a contract duly signed by both parties;
- an attestation of fiscal conformity signed by the person in charge of the related tax structure dating from less than three (03) months.

To secure the registration of contracts, jobbing orders and administrative purchase orders, the tax departments send the competent Finance Controllers the receipt and serial numbers.

To this end, the heads of the registration services deposit their specimen signatures with the vote holders and services responsible for control and settlement (Finance control, Treasury accounting post).

The heads of the registration departments send the order forms registered under the slip to the relevant Finance control.

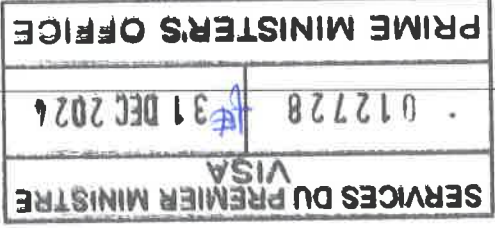
The heads of the registration departments send the order forms registered under the slip to the relevant Finance control.

vi. Stamp duties due upon registration of the public command

Administrative purchase orders, jobbing orders and public contracts are subject to stamp duty at the rate of F CFA 1,500 per page.

The stamping is affixed on each page at the top of the left part of the page.

Fuels and lubricants are exempt from stamp duty.





<p>Support documentation:</p> <ul style="list-style-type: none">- Pro forma invoice specifying the amount excluding tax and the amount including tax.- Administrative Purchase Order, jobbing order or contract duly signed by both parties.- An attestation of fiscal conformity generated by the plat form of DGI dating less than three (03) months.- Receipts for payment of duties. <p>NB: Administrative rents should be registered in three (03) copies.</p> <p>Deadlines:</p> <p>Public contracts must be presented in formality within one month from the date of notification of the market in the engagement form area or the signing of the order form in the decentralized area. After this period, these acts are subject to an additional fee, namely a 100% penalty.</p>	<p>Support documentation and deadlines</p>

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REGISTRATION OF ADMINISTRATIVE LEASES	Fiche N°PFBS-05
<p>Administrative leases are immovable property granted by the State to individuals on property belonging to it, or granted by individuals to the State to house its services.</p> <p>Legal anchoring</p> <ul style="list-style-type: none"> - Articles 337 and 543 of the General Tax Code; - Article 4 of the Public Contract Code; - other texts in force. 	Definition and legal reference:
<p>1- Leases granted by the State to individuals</p> <p>When the State rents out the property it owns to private individuals, the registration of the deed is the responsibility of the tenant, i.e. the individual who rents the property. It is the ordinary law regime that applies and the applicable rates are those of the proportional duty provided for in Article 543 of the General Tax Code depending on the nature of the lease (commercial or residential).</p> <p>2- Leases granted by private individuals to the State</p> <p>Where the State is the tenant of leases granted by private individuals, the burden of registration is in principle borne by the tenant (State). And in this case, in accordance with the provisions of Article 337 of the French Tax Code, the Lease contracts concerned are registered free of charge with the collection of graduated stamp duty.</p> <p>However, in accordance with the principle of solidarity applicable to registration provided for in Article 310 of the General Tax Code, it is the lessor, as the beneficiary of the deed and a co-contractor of the State, who is required to complete the formality of registering the property he leases to the State. Also, on the basis of this solidarity, the costs (graduated stamp duty and dimension duty) relating to the formality are borne by the lessor.</p> <p>Rents paid by the State are subject to a withholding tax on rent at the rate of 15% or a withholding of VAT at the rate of 19.25% when the landlord is a real estate professional.</p> <p>The above-mentioned lease agreements are not considered as public procurement and as such are not governed by public expenditure tax rules. Three (3) copies of the lease agreement, duly stamped, must be presented at the registration formality. One copy is sent to the tax authorities, one to the tenant and another to the landlord (State).</p>	Actors and implementation modalities

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3- Elements of the expenditure file

- lease agreement;
- stamped registration certificate generated from the DGI computer system;
- stamped tax compliance certificate generated from the DGI computer system; Receipt of payment of property tax by the lessor.

Supporting
documentations and
deadlines

VALUE ADDED TAX (VAT)

Value Added Tax is an indirect tax generally included in the sale price of goods and services, which affects the income of the consumer or the final purchaser of said goods and services, through each operator in the chain, distribution in terms of the fraction of added value it charges.

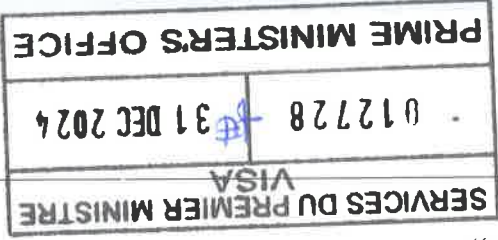
Legal references:

- Articles 125 to 153 of the GTC: article 125 (taxable persons), articles 126 to 127 (taxable transactions), article 128 and 128 bis (exemptions), article 129 to 130 (territoriality) articles 135 to 141 bis (tax base), article 142 tax rate, article 149 (methods of collection);
- ANNEX I: list of essential goods exempt from VAT (contained in the GTC);
- Any other text in force on the subject.

Definition and legal references:

Execution modalities

Stakeholders: Finance Controller, public accountant, Service provider.



! General principles

- All acquisitions of goods and services by the State, RLAs and EPs are subject to VAT at the rate of 19.25%, subject to the exemptions provided for by the legislation in force.
- Only companies under the real estate regime can invoice VAT.
- As an exception to the principle of subjugation mentioned above, and only in matters of public procurement, the deduction of VAT at the source is compulsory on all suppliers of public entities (State, RLA, PE and other subsidized organizations), regardless of their tax system (real or simplified). It follows that the taxpayers of the simplified regime are subject to deduct VAT at the source on the invoices which they send to public entities within the framework of public contracts.
- VAT is due on all payments made from the state budget, RLAs and EPs, including start-up advances. In accordance with the provisions of the GTC, start-up advances paid from the State budget, Regional and Local Authorities and Companies and Public Establishments are subject to VAT. They must therefore be systematically subject to VAT deduction.
- The VAT due on the start-up advance must be settled before the validation of start-up advance requests, and only the tax-free part of the agreed advance must be mandated for the benefit of the service provider, the VAT having to be retained at the source by the Public Accountant.

Actors and implementation modalities

!! VAT regime on public procurement with external funding

- The Finance Law for the 2019 fiscal establishes the conclusion, all taxes included (TTC), of the financing agreements signed by the State.
- Consequently, companies winning public contracts financed by external resources under new agreements must pay VAT when acquiring goods and services within the framework of the execution of their contracts.

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- No certificate of assumption of VAT will be delivered to the successful tenderers of public contracts on the basis of the financing agreements signed after the entry into force of the Finance Law for the 2019 fiscal.
- Public contracts benefiting from financing agreements concluded before December 31, 2018 continue to benefit from the payment of VAT in accordance with the old provisions of articles 115 and following of the General Tax Code.

Definition and legal references:

Corporate Tax (IS) is a tax imposed on the actual or presumed income, profits and gains of companies, other legal persons and natural persons who have opted for this tax.

Legal references:

- Articles 2 to 23 of the GTC: article 2 (general); Articles 3 and 4 (scope); Articles 5 to 14 (taxable profit); section 15 (tax period); Article 14 (place of taxation); article 17 (tax calculation); Article 18 (obligations of taxable persons); Article 19 (establishment of tax); Article 21 (payment of tax); Articles 22 to 23 (obligations of taxpayers).
- CIREX n° 001 / C / MINFI of January 02, 2018 and December 28, 2018, and n° 019 of January 14, 2019.

Actors and implementation modalities

Stakeholders: Finance Controller, public accountant, Service provider.

Execution modalities :

i. AIR or TSR criteria

Payment of invoices from state budgets, RLAs and EPs are subject to AIR / AIS or TSR depending on whether the winning company is established or not in Cameroon.

a) Company established in Cameroon: AIR or AIS

Companies that are established on the national territory are subject to AIR or AIS.

The following are deemed to be established in Cameroon:

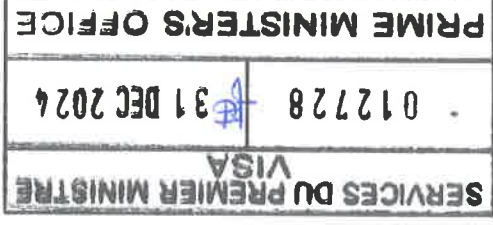
- companies whose head office or place of effective management is located in Cameroon;
- companies that have a permanent establishment in Cameroon;
- companies that have a dependent representative in Cameroon.

b) Company not domiciled in Cameroon: TSR

TSR is applied when the contractor is not established on the national territory..

The TSR rate on public procurement is 3%, with the exception of services relating to drugs and medical consumables which are exempt from the TSR.

NB: This provision only applies to contracts signed from January 1, 2022.



c) Case of orders executed by groupings of companies

The tax regime for public procurement carried out by a group of companies varies depending on whether it is a joint or united group.

In the event that the group is joint, each member is subject to tax according to the tax system corresponding to his situation. The foreign company will be subject to TSR while the one domiciled in Cameroon will be subject to AIR hold. A group is said to be joint when the operation being divided into lots, each of the service providers who are members of the group undertakes to execute the lot or lots allocated to it in the market.

When the group is said to be united, the tax regime applicable to the market is that of the group's lead company. For the record, a group is said to be united when each of the service providers who are members of the group is committed to the entire contract and is jointly liable for its execution whether or not the operation is divided into lots.

By way of illustration, for a solidarity group made up of a company domiciled in Cameroon and another established outside of Cameroon, the AIR deduction will be applied if the leader of the group is the company domiciled in Cameroon. However, TSR will be applied if the foreign company is the lead company.

ii. Different AIR taxation regimes

a) Actual regime

Individual companies and legal entities that generate annual turnover excluding taxes of 50 million francs or more fall under the real regime.

b) Simplified regime

Under the simplified regime, sole proprietors and legal persons which achieve an annual turnover excluding tax equal to or greater than 10 million and less than 50 million, with the exception of transporters and companies of games of chance and entertainment which are taxed according to the number of vehicles or machines operated.

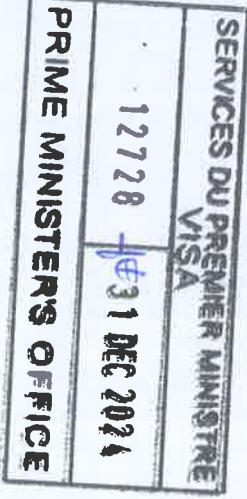
c) Discharge tax regime

Individual companies which generate an annual turnover excluding tax less than 10 million, except for loggers, public ministerial officers and practitioners of the liberal professions, are subject to the deduction at source tax regime.

d) The justification of the tax system

For the determination of the tax regime of the concerned taxpayers, the Finance Controllers refer to the attestation of fiscal conformity generated by the DGI plat form.

Finance Controllers and Public Accountants check whether the deductions made comply with the legislation regarding the IS or IR deposit rates to be retained.



iii. The different AIR rates

a) Principle: 2.2% or 5.5%

- THE AIR of taxpayers under the real estate regime

The deduction of revenue tax (RT) or company tax (CT) to hire, schedule and liquidate is 2.2% Additional council tax (CAC) included for taxpayers of the real regime.

For forestry companies, the 2.2% deposit is deducted at the time of payment for the purchase of logs. This deposit is increased to 15% for forestry companies that do not have a logging permit duly issued by the competent authority.

However, for companies subject to the real estate regime pertaining to sectors with administered margins, the basis for calculating the corporation tax deposit is determined according to specific procedures. The distribution sectors are considered as managed margin sectors:

- petroleum products and domestic gas;
- products of the flour mill;
- pharmaceutical products;
- press products.

The methods for determining the basis for calculating the corporation tax deposit of companies practicing administered prices are as follows:

- for companies in the distribution sectors of petroleum products, domestic gas, flour milling, pharmaceutical products and the press, the basis for calculating the deposit consists of the gross margin, including gratuities and commissions of all kinds received to which a rate of 14% plus CAC on the margin;

- for production companies in the milling sector, the basis of calculation means the total amount of production sold, after reduction of 50% to which a rate of 2.2% must be applied.

- The AIR of taxpayers under the simplified regime

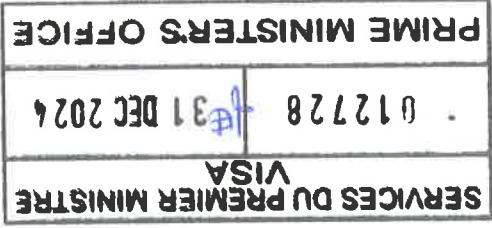
The deposit of IS or IR is committed and liquidated at the rate of 5.5% of the invoice, CAC included, without distinction according to the nature of the activity of the taxpayer, for those of taxpayers under the simplified regime of imposition or tax deduction.

b) Special case of Administrative Purchase Orders amounting to less than 5 million FCFA

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<p>The successful tenderers of public contracts of less than 5,000,000 FCFA are subject to the rate of 5.5% regardless of their tax regime. Consequently, for a service provider falling under the real regime, a 5.5% AIR deduction will be made on his invoices of less than 5,000,000 FCFA.</p> <p>c) The special case of liberal professionals: 5.5%</p> <ul style="list-style-type: none"> - The AIR rate for liberal professionals is 5.5% regardless of their tax regime. - A liberal profession means any professional activity carried out by a single person and independently, without control of a hierarchy. It is therefore to be distinguished from an employee who is subject to an employer. Professions in the liberal domain concern intellectual and conceptual services and not commercial or industrial activities. - The professions listed in the appendix to the application circular for the 2018 finance law are considered as liberal professions for the purposes of the 5.5% tax deduction. - With regard to the above-mentioned annex, the design office is a liberal profession. - The 5.5% deposit is deducted at source by the State, the RLAs, the ERs, and Public and Private Enterprises under the specialized management units of the DGI, on fees, commissions, emoluments, paid to liberal professionals, natural or legal persons domiciled in Cameroon regardless of their tax regime. - The emoluments of bailiffs, experts, the memoirs of lawyers and the indemnities due to witnesses and interpreters (witness fees) are subject to tax deduction (IR) of 5.5%. This deduction is increased by the VAT deduction of 19.25%. 	<p>Supporting documents</p> <p>Receipts, transfer details, certificates of no fee, certificates of source deductions, tax administration support agreements, Compliant invoices, purchase order validated by the Treasury.</p>
<p>Support documentation and deadlines</p>	

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<p>PREPAID TAX ON RENTS</p>	<p>Fiche N° PFB8-08</p>
<p>Prepaid tax on rents is the tax payable by landlords of buildings rented out to the State of public entities.</p> <p>Legal references:</p> <ul style="list-style-type: none"> - Articles 87 to 90 of the GTC; - Any other text in force on the subject. 	<p>Definition and legal references:</p>
<p>Stakeholders: Finance Controller, taxpayer-lessor, public accountant</p> <p>Execution modalities:</p> <p>The rents paid by the State, the EPs, the RLAs, legal persons and sole proprietorships subject to the real regime and the simplified regime, are subject to tax deduction at source.</p> <p>The tax deduction rate at source on rents is 15%.</p>	<p>Actors and implementation modalities</p>
<p>Supporting documents</p> <p>Lease agreement.</p>	<p>Support documentation and deadlines</p>

SPECIAL TAXES ON PETROLEUM PRODUCTS

Definition and legal references:

The TSPP is a specific tax on the supply or sale of the following petroleum products:

- super ;
- diesel.

This tax is also due on the use of the said petroleum products by the refining industries and the petroleum depot companies, within the framework of their exploitation, for their own needs or for other needs.

The legal persons liable (those who actually support or disburse the funds for the payment of the tax) of the TSPP are the oil companies, distributors of taxable products.

Legal references:

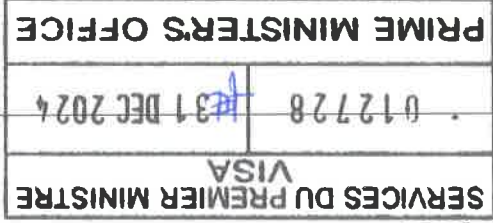
This tax is governed by the provisions of the following texts:

- Order N° 2014/001 of July 7, 2014 reducing the TSPP and certain taxes due by the carriers of people and goods;
- Articles 229 to 238 of the GTC.

Actors and implementation modalities

Stakeholders: Finance Controller, public accountant, supplier (marketers or SONARA)

Execution modalities:



The TSPP due on the acquisition of fuels in the context of public procurement is excluded from the benefit of the assumption by the State budget, the PE and the RLA. These taxes are now the responsibility of the contractor.

Public contracts for the acquisition of petroleum products are the subject of two separate commitment vouchers: one for the amount excluding tax of the products delivered, the other relating to the payment of taxes and related taxes, in particular VAT, the IR / IS deposit and the TSPP.

Consequently, for the acquisition of fuel by MINDEF, the DGSN, the GP or the DGRE, two commitment vouchers are established for the structure having to deliver said fuel, whether it is SONARA or any other entity.

The acquisition of petroleum products from marketers does not give rise to the deduction of the TSPP tax at source, the VAT and the IR / IS deposit.

Public contracts for the purchase of fuel by MINDEF, the DGSN, the GP or the DGRE, are the subject of two commitment vouchers for the benefit of the structure which is to deliver said fuel, whether it is the SONARA or any other entity. One voucher for the HT part and the other for the TSPP, VAT and IR / IS deposit.

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<p>The rates of the Special Tax on Petroleum Products are as follows:</p> <ul style="list-style-type: none"> - 110 F CFA to be taken from the litre of super; - 65 F CFA to be taken from the litre of diesel. 	
<p>Supporting documents:</p> <ul style="list-style-type: none"> - Invoice; - Vouchers. <p>Deadlines: The Special Tax on Petroleum Products collected by the SCDP or SONARA is transferred monthly no later than twenty (20) for operations carried out during the previous month in view of the declaration of the person liable.</p>	<p>Support documentation and deadlines</p>

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REQUIREMENT TO PRESENT THE ATTESTATION OF FISCAL CONFORMITY FOR RECOVERY OF TAX ARREARS WITH HELD AT SOURCE

Fiche N° PFBS-10

Definition and legal references

Payment of intervention expenses is subject to presentation of a valid attestation of fiscal conformity.

In the absence of attestation of fiscal conformity, the tax arrears owed by the entity receiving the subsidy are deducted from the subsidy envelope in execution of an external constraint sent by the tax collector to the Treasury accountant.

Legal reference:

- Articles L 74, L74, L94 of the Book of Tax Procedures;
- Any other text in force on the subject

Actors:

All actors in the subsidy processing and payment chain are involved in this procedure. These include the Division of Participations and Contributions (DPC), the finance controller and the Treasury Accounting Posts.

Execution modalities:

Subsidy requests must be accompanied by the following tax documents:

- a valid attestation of fiscal conformity;
- receipts for payment of taxes corresponding to expenses made on the previous tranche of subsidy.

When the entity receiving the subsidy cannot obtain the attestation of fiscal conformity due to the existence of a tax debt, this is deducted from the next tranche of subsidy to be paid to it.

To do this, the managing center of the entity beneficiary of the subsidy sends to the Public Accountant, with a copy to the Director General of the Budget, an external constraint for the recovery of tax arrears owed by the latter. External constraint, accompanied by the Recovery Notice (AMR), is initiated after exhaustion of amicable prosecution measures.

Upon receipt of the copy of the external constraint, the General Directorate of the Budget commits the taxes to be deducted at source for tax arrears at the same time as the requested subsidy tranche. This being reduced by the amount of the debt.

On the basis of the commitment voucher for the tax part and based on the external constraint, the public accountant proceeds with withholding tax arrears of the entity at the time of payment of the cash. The amount withheld at source is the subject of a revenue declaration and is recorded in the accounts corresponding to the nature of the taxes concerned.

Actors and implementation modalities

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TAX LITIGATION

Tax litigation is the procedure by which tax is contested when its issue or deduction is found to be unfounded. It is a procedure which has a direct impact on budgetary revenue because it can suspend the recovery of the tax issued when the debtor benefits from a suspension of payment, and give rise to compensation (reimbursement, establishment of tax credit etc...) when the charges imposed are judged, ultimately, unfounded.

This procedure begins with a complaint lodged with the Administration (1). When the response given by the Administration does not completely satisfy the taxpayer, the latter may refer the matter to the judge (2). However, the taxpayer who so wishes can, during the entire contentious procedure, request an amicable settlement by a transaction (3), or else, as regards essentially penalties and interest for late payment, the indulgence of the administration through a request for a grateful discount (4). The litigation of municipal taxes obeys specific rules (5).

A. Tax litigation in its administrative phase

1) Who can lodge a contentious appeal (article L116 of the LFP)?

Any taxpayer who believes that he is wrongly taxed or overtaxed may, if he wishes, file a contentious appeal.

2) What are the different phases of tax litigation (articles L115 to L124 of the LFP and L126 to L140 of the LFP)?

Tax litigation has two main phases: the administrative or pre-litigation phase, which takes place before the administration itself, and the jurisdictional phase, which takes place before the administrative judge. To access the jurisdictional phase, the taxpayer must have previously followed all the stages of the administrative phase.

3) What are the stages of the administrative phase of tax litigation (L116 to L124 of the LFP)?

The administrative phase of tax litigation has two stages:

1st step: The Head of Regional Tax Centre (CRI), the Director of Large Enterprises (DGE) or the Director General of Taxes (DGI) as the case may be;
2nd step: The Minister of Finance.

4) To which authority is the contentious complaint addressed at the administrative phase (L116 and L118 of the LFP)?

The authority to be seized in the event of a dispute depends on the amount of tax contested by the taxpayer. Thus, the complaint is addressed:

> to the Head of the Regional Tax Centre (CRI) with territorial jurisdiction, when the amount disputed in principal is less than or equal to FCFA 50 million;

➤ to the Director of Large Enterprises (DGE), concerning taxpayers who fall under this structure when the amount disputed in principal does not exceed FCFE 100 million;

➤ to the Director General of Taxes (DGI) when the amount disputed in principal is higher than the above mentioned thresholds.

When the decision of the CRI Head, the DGE or the DGI does not satisfy the taxpayer, the latter can then address his request to the Minister of Finance (MINFI).

5) **How quickly should the authorities in the administrative phase of litigation be contacted (L116 al 1 and L119 of the LRF)?**

At the 1st stage level (CRI, DGE or DGI), the contentious complaint must be submitted within thirty (30) days of receipt of the Notice of Recovery (AMR) or certain knowledge of tax debt.

At the level of the 2nd stage (MINFI), the appeal must also be brought within thirty (30) days from the notification of the decision of the IRC, the DGE or the DGI.

Complaints lodged after these deadlines are declared inadmissible.

6) **What are the deadlines allocated to the administration to respond and what to do in the event of silence of the latter at the end of these deadlines (articles L116 al 4, L118 al 2 and L123 of the LRF)?**

The IRC Chief, the DGE and the DGI each have thirty (30) days to respond, while the MINFI has two months. In any event, the response of the authority seized must be reasoned in fact and in law.

When the CRI Chief, the DGE or the DGI do not respond within the legal deadlines, their silence is interpreted as a rejection of the taxpayer's claim. The latter can then enter MINFI.

The silence maintained by MINFI at the end of the time allowed to respond is also equated with rejection. It finds the taxpayer to seize the judge.

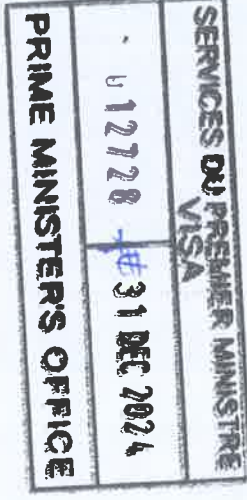
7) **What conditions must be fulfilled to make the complaint admissible at the administrative level (articles L116 al 2 and L119 of the LRF)?**

In addition to being submitted on time, the complaint must meet other formal requirements to be declared admissible. Concretely, it must:

- be dated, signed and stamped at the rate in force by the taxpayer or his duly mandated Council;
- mention the nature of the tax, the issue year, the AMR number and the place of taxation;
- contain a condensed statement of the taxpayer's defense arguments, as well as his conclusions;
- be supported by proof of payment of the untested part of the tax, i.e. receipts.

When the complaint is lodged with MINFI, in addition to the conditions listed above, it must be supported by proof of payment of the deposit of 15% of the charges disputed in principal and in penalties.

8) **What are the conditions for the admissibility of supporting documents produced during the administrative phase of tax litigation (article L22 bis of the LRF)?**



Only the supporting documents already presented to the administration during the inspection are admissible. Conversely, all supporting documents, the deficiency of which is duly noted in the minutes after formal notice during on-site inspection operations, are inadmissible during the administrative phase of tax litigation.

9) Does the introduction of a contentious claim suspend the collection of the taxes disputed by the taxpayer (article L121 of the LPF)?

The litigation brought by the taxpayer does not automatically suspend the collection of the taxes charged to him. To benefit from this suspension, the taxpayer must expressly request a suspension of payment in his contentious claim.

10) What is a suspension of payment (article L121 of the LPF)?

The suspension of payment is the agreement of the competent authority seized which stops any action for recovery until the outcome of the request on the merits for a period of 30 days in contentious matters.

11) When can you submit a request for suspension of payment (article L121 of the LPF)?

The request for suspension of payment can only be validly introduced when the debt for which the suspension of recovery is requested is the subject of a dispute, within the framework of a contentious claim before the administration or of an application initiating proceeding before the judge.

12) What are the conditions required to benefit from a suspension of payment (article L121 of the LPF)?

To benefit from the suspension of payment before the administration (Head of Regional Tax Centre, Director of Large Enterprises, Director General of Taxes, Minister of Finance), the taxpayer must fulfil the following common conditions:

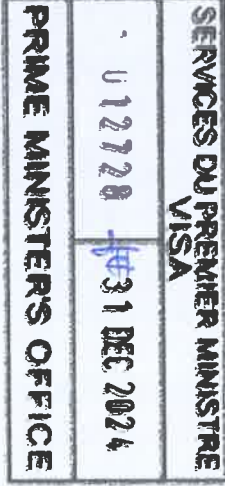
- provide the references of the contentious complaint;
- provide the references for payment of the uncontested part;
- have no tax arrears other than those disputed;
- not be subject to criminal prosecution for tax fraud.

For the specific case of requests for suspension brought before the Minister of Finance, and in addition to the conditions mentioned above, the taxpayer must provide the references (certificate of bank transfer or receipt duly issued by the Tax Receiver of his Centre of attachment) of the payment of a deposit of 15% of the disputed charges in principal and in penalties.

In the specific case of requests for a stay brought before the Administrative Court, and in addition to the conditions mentioned above, the taxpayer must provide the references for the payment of a deposit of an additional 35% of the charges contested in principal and in penalties.

Finally, when the request for a stay is brought before the Administrative Chamber of the Supreme Court, the taxpayer must justify the payment of 50% of the disputed charges and the deposit of 50% of those remaining.

13) What are the procedures for subsidizing a stay of payment (article L121 of the LPF)?



The finance law for the fiscal 2019 provides for the automated online issuance of the suspension of payment. This means that the taxpayer no longer needs the intervention of an authority to obtain it. He issues it himself from the DGI website (www.impots.cm), by inserting precise information relating to his complaint into the system, in particular the references of the complaint and the references of the payment of the various deposits.

However, for taxpayers who work at a tax center that is not yet computerized, the stay continues to be issued manually, within fifteen (15) days from the date of receipt of the request. The absence of a response from the administration within this period amounts to tacit acceptance.

14) When does the suspension of payment subsidized to the taxpayer cease to have effect (article L121 of the LPR)?

The suspension of payment ceases to have effect at the end of the period allowed to the taxpayer to seize the higher authority.

Thus, the taxpayer who, following the referral to the Head of the IRC, the DGE or the DGI, is subsidized the suspension of payment, benefits from the effects of the said suspension for a period of 60 days (which results from the 30-day period vested in the authority seized to respond and that of 30 days opened at the end of this period for referral to MINFI).

Similarly, the stay issued by MINFI opens the appellant a period of 90 days (60 days for the response from MINFI and 30 days for referral to the Administrative Court).

15) Regarding the stay issued by the President of the Administrative Court, it remains valid throughout the period preceding the decision of the Administrative Court, and up to fifteen (15) days from receipt of said decision (time limit for the appellant to appeal to the Administrative Chamber of the Supreme Court, in accordance with article 89 law 2006/016 of December 29, 2016 establishing the organization and functioning of the supreme court).

B. Tax litigation in its jurisdictional phase

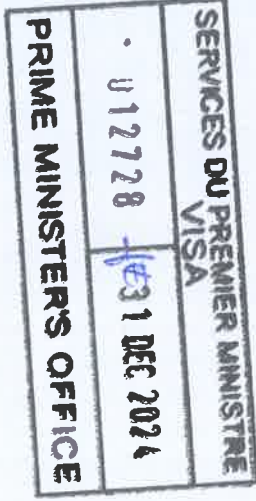
1) What to do when the answer given by the Minister of Finance at the end of the administrative phase is still not satisfactory (article L126 of the LPR)?

The complaint made to the Minister of Finance constitutes prior graceful appeal. When the response to this appeal is not satisfactory, the taxpayer has the option of proceeding to the jurisdictional phase of the litigation by applying to the Administrative Court under the jurisdiction of his home tax center or that of his residence or head office.

2) What conditions must be fulfilled to make the appeal admissible before the judge (article L128 of the LPR)?

For the taxpayer's appeal to the judge to be admissible, he must:

- be introduced within thirty (30) days of notification of the response from MINFI, or of the end of the time limit set for it to respond (L126);
- be presented in writing, signed by the taxpayer or his authorized representative and accompanied by two unstamped copies;





- contain the condensed statement of the facts, legal arguments and conclusions of the taxpayer;
- specify the amount of principal and tax relief requested;
- be accompanied by a copy of the Minister's contested decision.

3) What are the stages of the adversarial phase before the administrative judge?

The adversarial phase of jurisdictional litigation takes place according to the following stages:

- the introduction by the taxpayer of his amplifying remedy within the period of thirty (30) days from the notification of the response from the Minister of Finance or the silence kept at the end of the time allowed to respond;
- the production by the Minister of Finance, within two (02) months from the receipt of the motion to institute proceedings, of the defence in defence of the administration. If MINFI does not file its defence within the legal time limit, it is deemed to have acquiesced in the facts set out in the taxpayer's request. The statutory deadline of 02 months may be extended by an additional month due to duly justified exceptional circumstances;
- the presentation by the taxpayer, within thirty (30) days, of his reply brief. In the event of silence of the taxpayer at the end of the time limit, he is deemed to have withdrawn from his action;
- the filing by the administration, in the event of a reply from the taxpayer and when new pleas have been raised by the latter, of his rejoinder, within 15 days of receipt of the reply.

In all cases, the sending of the administration's rejoinder marks the end of the exchanges of writings before the administrative judge.

4) What is the deadline for the General Prosecutor's Office to present its conclusions and what are the consequences if this deadline is not observed?

The General Prosecutor's Office thus has two (02) months from the end of the discussions to make its requisitions. If the requisitions are not produced within the period of 02 months, the President of the Administrative Tribunal may render his decision on the basis of the elements at his disposal, in particular the documents exchanged by the parties.

C. Amicable settlement of tax disputes

1) What to do when you want to put an end to a tax dispute and reach an amicable settlement with the administration (article L125 of the GTC)?

In this case, the taxpayer must submit a transaction request to the Director General of Taxes. The transaction is a legal mechanism (L125 of the LRF) by which the administration and the taxpayer mutually agree to settle amicably a contentious recourse in order to lead to taxes definitively accepted by the taxpayer. The latter undertakes:

- not to lodge a subsequent complaint;
- to withdraw from complaints or requests lodged so far;

- to immediately pay the duties and penalties remaining at their expense.

The transaction can cover both penalties and rights in principal. In this, it differs from the graceful remission of penalties which can only relate to penalties.

2) What is the procedure to follow for the benefit of the transaction (article L125 of the LPR)?

To benefit from the transaction, the taxpayer must expressly request it from the tax authorities, by making concrete proposals on the total amount of duties he is willing to pay.

This request can be made:

- either after a tax audit procedure and before the collection of taxes evidenced by a Collection Notice (AMR);
- either during the entire litigation procedure.

When the tax administration considers the taxpayer's transaction proposal satisfactory, it submits it to MINFI for prior approval. In the event of a favorable MINFI opinion, the tax authorities notify the taxpayer of a letter setting out the terms of the transaction.

3) What is the deadline for the administration to respond to a transaction request (article L125 ter of the GTC)?

The administration seized of a transaction request must notify its response to the taxpayer within fifteen (15) days. In the absence of an express response from the administration at the end of the 15-day period mentioned above, the taxpayer's transaction offer is deemed to be rejected, and the administration is entitled to relaunch the prosecution measures, as well as the calculation of the deadlines.

4) What are the effects of a transaction request with regard to the recovery action and the time limits for referral to higher courts in contentious matters (article L125 ter of the GTC)?

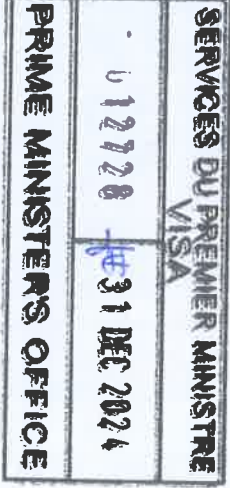
The introduction of a transaction request during the litigation phase suspends the proceedings for recovery until the administration decides, or at the end of the 15-day period allowed to the administration to decide.

The filing of a transaction request also suspends the time for appeal to the higher authority.

D. The request for a free rebate

1) What is the request for free remission of penalties (article L142 of the LPR)?

The administration may charge the taxpayer principal and penalties. In the event that the taxpayer accepts and pays the principal, the law offers him the possibility of benefiting from the moderation of the penalties within the framework of a particular procedure: the graceful remission of the penalties.



2) Are all charges eligible for the rebate?

The graceful remission can relate to the principal as well as to the penalties of all taxes due by the taxpayer, except for taxes collected from third parties and those deducted at source on behalf of the Treasury.

Similarly, when the delay for the registration of an act is more than one (01) month, partial moderation or remission of penalties, fines or periodic penalty payments can only be subsidized after prior payment of simple fees, increased by a tax fine of 10%.

3) Who can submit a request for a free remission of penalties?

Any taxpayer who has been subject to taxation with penalties may, if they wish, request the graceful remission of these penalties.

4) To which authority should the request for the graceful remission of penalties be addressed (article L143 of the LPF)?

In matters of ex gratia rebates, the authority to be entered depends on both the nature of the tax and the amount of the rebate requested by the taxpayer. So,

a) For penalties related to direct rights, the request is addressed:

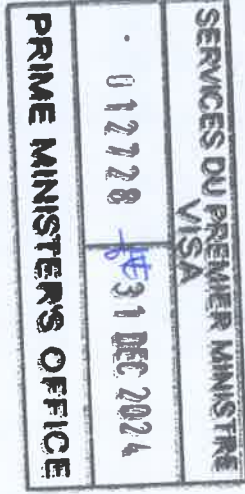
- the Head of the Regional Tax Centre (CRI) with territorial jurisdiction, or the Director of Large Enterprises (DGE), with regard to taxpayers who fall under this structure, up to a limit of 30 million;
- to the Director General of Taxes (DGI) within the limit of 100 million;
- to the Minister of Finance for direct rights penalties over 100 million.

b) With regard to penalties relating to registration fees, the request is addressed:

- to the Head of the Tax Centre (CDI, CIME, CSPLI) of the taxpayer's attachment up to a limit of 01 million;
- to the Head of the Regional Tax Centre (CRI) with territorial jurisdiction or to the Director of Large Enterprises (DGE), with regard to taxpayers who fall under this structure, up to a limit of 05 million;
- to the Director General of Taxes (DGI) up to a limit of 20 million;
- to the Minister of Finance for penalties of registration fees over 20 million.

When the decision of the competent authority seized does not entirely satisfy the taxpayer, the hierarchical appeal remains open to the Minister of Finance. However, decisions taken by the competent authority according to the above-mentioned thresholds can only be re-examined if new facts are invoked.

5) What are the conditions for the admissibility of a request for a free rebate?



E. The specific case of municipal tax litigation

To be admissible, the request for a free rebate must fulfil certain formal requirements. Concretely, it must:

- be dated, signed by the taxpayer or his duly mandated Council;
- mention the nature of the tax, the issue year, the AMR number;
- be accompanied by a copy of the debt obligation (AMR);
- be supported by proof of payment of the principal of the debt (receipts)

1) What to do in case of contestation of municipal taxes?
Taxpayers who believe they are wrongly claiming the payment of a municipal tax or who seek the benefit of a right resulting from a legislative or regulatory provision may lodge their complaint with the Head of the Municipal Executive (Mayor).

2) What is the deadline for referral to the Head of the municipal executive (Mayor)?

The taxpayer who disputes the municipal taxes charged to him must seize the Mayor within thirty (30) days from the date of notification of the debt obligation or of certain knowledge of the taxation.

3) What are the conditions for admissibility of the appeal in terms of local taxes?

In addition to being submitted on time, the complaint must meet other formal requirements to be declared admissible. Concretely, it must:

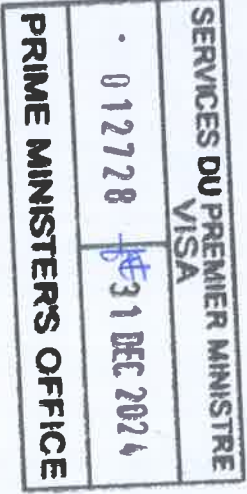
- be dated, signed and stamped at the rates in force (fiscal and municipal stamps) by the taxpayer or his duly mandated Council;
- mention the nature of the tax and the amount disputed;
- contain a statement of the taxpayer's defence arguments, as well as his conclusions;
- be supported by proof of payment of the entire uncontested portion;

When the complaint is lodged with the Prefect, in addition to the conditions listed above, it must be supported by proof of payment of the deposit of 15% of the charges disputed in principal and in penalties.

4) What is the deadline given to the Mayor to respond and what to do in the event of his silence after this deadline?

The Mayor has fifteen (15) days to respond to the taxpayer's claim.

In the event of silence at the end of the time limit for responding, the request is considered to have been rejected and the taxpayer is then entitled to seize the Prefect.



5) What to do when the Prefect's response is not satisfactory?

The taxpayer who notices the deficiency of the administration (silence of the prefect or the refusal of the mayor to implement the recommendations of the prefect) at the end of the period of ninety (90) days which is allotted to him to give his decision can seize the tax judge.

6) What are the deadlines for referral to the tax judge?

The taxpayer must seize the tax judge within thirty (30) days from the date of the rejection of his request or of receipt of an unfavorable decision from the administration.

The rules of procedure in matters of jurisdictional litigation of municipal taxes are the same as those provided for in the Book of Tax Procedures in matters of state tax.

7) Is there a free jurisdiction over municipal taxes?

Yes. Local taxes may also be subject to moderation before the Head of the municipal executive, who shall have thirty (30) days to notify the taxpayer in writing of his decision to postpone or reject them.

In the event of silence at the end of the time limit for responding, the request is considered to be rejected and the taxpayer has no other recourse.

F. Good to note:

➤ The rules of procedure in matters of registration rights disputes are the same as those provided for in the Book of Tax Procedures in matters of taxes, taxes and direct duties;

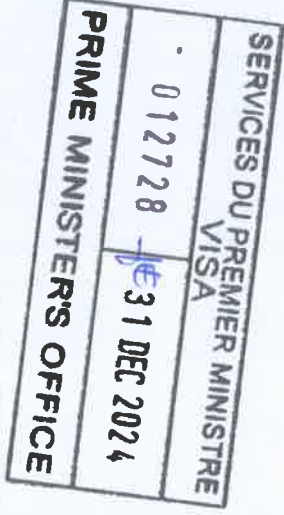
➤ For taxpayers under tax centers not yet computerized, when the administration does not respond to a request for a stay within fifteen (15) days, the stay is deemed to have been subsidized;

➤ Any appeal must be accompanied by the Form for receiving contentious complaints and requests for suspension of payment available in the tax departments. This form must be completed and signed by the taxpayer or his authorized representative;

➤ The taxpayer has the right to be assisted by a Council of his choice during the whole procedure;

➤ In order to permit the administration to promptly respond to his request, the taxpayer should annex to his complaint :

- the adjustment notification;
- its comments to the notification of adjustments;
- its letter of response to the observations accompanied by AMR;
- the complaint addressed to the authority first seized, accompanied by the decision of this authority;



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- the supporting documents likely to strengthen his defence;
- proof of payment of the 15%, 35% and 50% guarantees as the case may be;
- the supporting documents for the deposit of 50% of the remaining part in the event of referral to the Administrative Chamber of the Supreme Court.

TAX SYSTEM FOR NON-PROFIT ORGANIZATIONS (NPOS)

Definition and legal reference:

The Finance Law for the 2022 fiscal enshrined a new tax regime, that of non-profit organizations.

The regime of non-profit organizations includes any entity with or without legal personality, public, private or denominational, including foundations, whose purpose is not to seek profits for distribution among its members and whose activity is not in competition with those carried out by profit-making entities. They include :

- a. international bodies and non-governmental organizations, subject to Conventions;
- b. public establishments and Local Authorities, as well as their public service centres;
- c. companies or bodies recognized as being of public utility;
- d. public low-cost housing offices;
- e. associations of any kind, de jure or de facto, mutual societies, clubs and private circles;
- f. provident and social security institutions;
- g. Public and conventional health teaching institutions.

However, non - profit making organizations can carry out commercial activities and make profits. But, the said profit must not be distributed amongst members.

Legal References.

- Articles 93, 93h and 93 of the decree on FTC;
- Finance Law 2022;
- Circular No. 012/MINFI/DGI/LRL/L of 13 July 2022 specifying the terms and conditions for the application of the tax provisions of the 2022 Finance Law.

Implementation modalities

Tax Regime for Non-Profit Organizations:

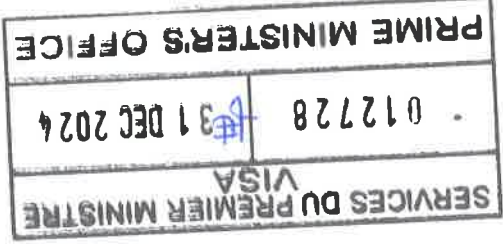
a) when the NPO is not engaged in commercial activities

Non-profit organizations that do not carry out an economic activity and operate in accordance with the purpose set out in their articles of association are therefore exempt from:

- the contribution of patente,
- Corporate income tax;
- the tax on land ownership.

However, subject to the exemptions provided for by the General Tax Code, these bodies remain subject to:

VAT on goods and services acquired in the course of their operation;



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which must be reported on or before March 15, 2023.

The new provisions relating to the tax regime for non-profit making organizations apply to transactions carried out on or after January 1, 2022, and the results of

the transactions in question is effective

In the same vein, the exemption from VAT on the commercial activities of educational establishments is repealed. In this way, the services ensure that the VAT on

Therefore, no VAT exemption certificate can be granted to these bodies.

Non-profit organizations are subject to VAT when they carry out taxable transactions in accordance with the provisions of Articles 125 of the French Tax Code.

• VAT liability.

payment at the end of the fiscal, of a corporation tax at the preferential rate of 15%, increased by 10% in respect of the additional council tax.

Payment of a monthly advance sum of 1% of the turnover of the commercial activities of non-profit organizations to their local tax centres. The said advance payment is increased by 10% in respect of the additional council tax and constitutes the minimum amount of collection;

The following :

For the share of activities.

• Corporate income tax liability

The status and mode of operation of non-profit organizations has no bearing on the applicable tax regime when they engage in activities that are likely to compete with the market sector. Where applicable, these bodies are liable to corporation tax, as well as to VAT.

b) Regarding non-profit organizations that carry out auxiliary commercial activities

the production at the end of each fiscal year, a detailed summary of all the sums paid to third parties within the previous fiscal year.

the annual statistical and tax return submitted in accordance with the OHADA accounting system by 15 March of each year at the latest;

the monthly declaration of the taxes for which they are liable;

Tax registration.

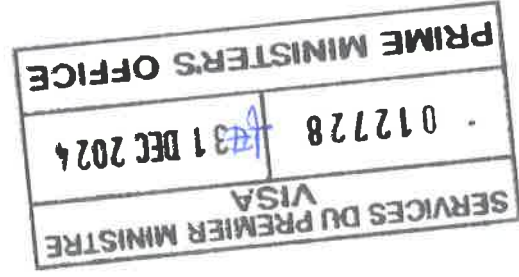
Notwithstanding the above exemptions provided for by law, non-profit organizations are subject to the following obligations:

the retaining of taxes for which they are legally liable.

income tax on movable capital on their investments;

registration and stamp duties;

6. Tax procedures related to State personnel expenditures
- a. Personal income tax
 - b. Parafiscal deductions
 - c. Non-commercial income



**TAX OPERATIONS ON THE REVENUES OF PHYSICAL PERSONS:
SALARIES, PENSIONS AND ANNUITIES**

The Personal Income Tax is a tax imposed on the total net income made by natural persons. Deductions from Wages (RTS) relate to the part of income consisting essentially of salary remuneration, with the exception of non-statutory bonuses falling within the category of Non-Commercial Income (NRC).

Legal references

This tax is governed by the provisions of the following articles and texts:

- Articles 24 to 93 of the GTC: General provisions articles 24 to 28; (taxable persons) article 25 and 26, (exemption) article 27, (place of taxation) article 28; Determination of the base articles 29 to 68: Salaries, wages, pensions and annuities articles 30 to 34, Profit of non-commercial professions articles 56 to 64; (provisions common to BAIC, BA and BNC) article 65, (operative event and exigibility) articles 67 to 68; Calculation of the tax articles 69 to 72; Reporting obligations articles 74 to 79; Collection methods: (salaries, wages, pensions and annuities) articles 81 to 84, (artisanal, industrial and commercial, agricultural and non-commercial profits) articles 91 to 93;
- Decree No. 69 / DF / 310 of August 11, 1969 Organizing the food service of the armed forces
- Any other text in force on the subject.

Definition and legal references:

Actors and implementation modalities

a. Taxation of salaries, wages and pensions paid to public officials

The salaries provided by the State, the RLAs and the EPs to public officials are subject to the Personal Income Tax (IRPP) in the category of salaries and wages, as well as to various para fiscal taxes (CCF, RAV, TDL).

1) Personal Income Tax (IRPP)

i. Items included in the IRPP tax base

The basic salary, its accessories and benefits in kind are included in the calculation basis of the IRPP.

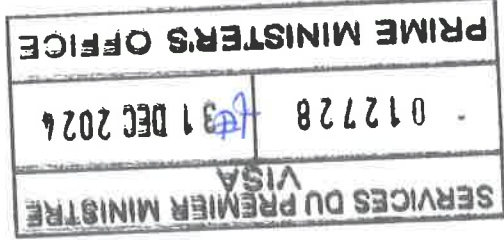
The basic salary corresponds to the index salary.

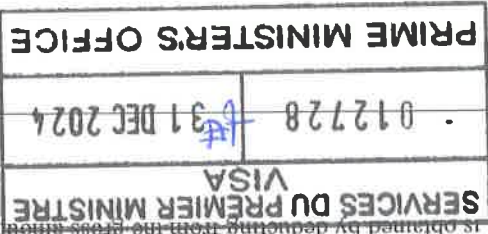
Salary accessories refer to various allowances and bonuses paid to public officials at the same time as salary. This is the case for accommodation, hardship, representation, vehicle maintenance, etc.

Benefits in kind are goods or services made available by the employer for the benefit of employees free of charge or at a price below their real value. This is the case with housing, water, electricity, domestic workers, food, etc.

Benefits in kind are taken into account in the tax base according to the following thresholds applied to the basic salary:

- Housing: 15%





The IRPP is calculated on the annual taxable net income, which is obtained by deducting from the gross amount of the sums paid and the benefits in kind or in cash subvention:
 • professional fees calculated at a flat rate of 30%;

■ **Determination of net taxable income**

!!! IRPP calculation methods

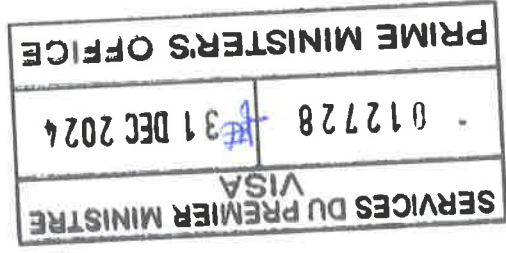
- wages of less than 62,000 CFA francs.
- of wages;
- the share of the termination indemnity paid as damages under social legislation, with the exception of sums intended to cover the loss relating to loss of wages;
- the gratuities allocated to workers on the occasion of the awarding of labor medals by the ministry responsible for labor;
- missions posted abroad;
- the salary increases resulting from the application of the correction index served to civil servants and agents of the State of diplomatic and consular posts;
- the capital received as a pension or compensation for death or as consolidated compensation for death or injury;
- scholarships;
- pensions for injuries and invalidity subsidized to men who have served in the armed forces;
- the flat-rate pay supplement served to civil servants;
- of life;
- caused for the victim a total permanent incapacity obliging him to have recourse to the assistance of a third party no one to perform the ordinary acts of life;
- life annuities served as a representation of damages by virtue of a judgment pronounced judicially for the compensation of bodily injury having caused for the victim a total permanent incapacity obliging him to have recourse to the assistance of a third party no one to perform the ordinary acts of life;
- temporary indemnities, benefits and annuities paid to victims of industrial accidents or their dependents;
- decrees on assistance and insurance;
- allowances, indemnities and benefits provided in any form whatsoever by the State, local authorities and public establishments under the laws and decrees on assistance and insurance;
- family allowances or benefits;
- defence and security forces in the context of execution of their mission
- special allowances intended to cover the costs inherent in the function or employment, insofar as they are actually used in accordance with their purpose. These include the representation allowance, the soiling premium, the risk premium, the basket premium and the food premiums paid to the defence and security forces in the context of execution of their mission

The following are exempt from the IRPP:

ii. **Remuneration exempt from IRPP**

Cash compensation, representing benefits in kind, is taken into account in the tax base within the limits of the rates provided above.

- Water: 2%
- Electricity: 4%
- Domestic: 5% per servant;
- Vehicle: 10%



	Support documentation and deadlines												
<p>• contributions paid to the State or to the National Social Security Fund (NSIF) in respect of compulsory retirement;</p> <p>• the standard abatement of 500,000 FCFA.</p> <p>■ IRPP rate</p> <p>Subject to international conventions, the Personal Income Tax applicable to employees is calculated by applying the following scale on the annual net income from salaries, wages, pensions, annuities:</p> <table border="0"> <tr> <td>-</td> <td>From 0 to 2,000,000</td> <td>10%</td> </tr> <tr> <td>-</td> <td>From 2,000,001 to 3,000,000</td> <td>15%</td> </tr> <tr> <td>-</td> <td>From 3,000,001 to 5,000,000</td> <td>25%</td> </tr> <tr> <td>-</td> <td>More than 5,000,000</td> <td>35%</td> </tr> </table> <p>The tax obtained after application of the above progressive rate is increased by 10% in respect of the municipal additional cents (CAC).</p> <p>The monthly deductions from wages and salaries are made on the basis of a scale drawn up by the tax administration. This can be downloaded from the DGI website at www.impots.cm.</p> <p>2) Reference table of salary deductions</p> <p>With a view to facilitating the of the various tax deductions from wages (IRPP, para-fiscal and municipal taxes), the tax administration has drawn up a scale of salary deductions which, depending on the ranges of taxable income, determines the amount of the deduction to operate under each tax. This scale is available in the tax departments and can be downloaded from the website of the Directorate General of Taxes at the address www.impots.cm.</p> <p>b. The taxation of remuneration paid in addition to wages and salaries</p> <p>Remuneration paid in addition to salaries is liable to the IRPP in the category of non-commercial income or non-commercial profit (see Non-Commercial revenue)</p> <p>Employment statements, pay sheet.</p>	-	From 0 to 2,000,000	10%	-	From 2,000,001 to 3,000,000	15%	-	From 3,000,001 to 5,000,000	25%	-	More than 5,000,000	35%	
-	From 0 to 2,000,000	10%											
-	From 2,000,001 to 3,000,000	15%											
-	From 3,000,001 to 5,000,000	25%											
-	More than 5,000,000	35%											

PARA-FISCAL DEDUCTIONS

Sheet N° PFDP-02

Definition and legal references:

Para-fiscal deductions are various additional taxes, the deduction of which is made in the same way as deductions from salaries, wages and annuities. The para-fiscal deductions are framed by the following texts:

- Law No. 90/050 of December 19, 1990 amending Law No. 77/10 of July 13, 1977 establishing a contribution to Crédit Foncier and fixing the portion of this contribution intended for the National Employment Fund (FNE) ;
- Law No. 77/10 of July 13, 1977 establishing a contribution to Crédit Foncier (CCF);
- Ordinance N° 89/004 of December 12, 1989 establishing an Audio Visual Royalty (RAV);
- Any other text in force on the subject.

Actors and implementation modalities

i. The contribution to Crédit Foncier du Cameroun (CCF)
 Employees and employers in the private and public sectors are subject to the CCF. However, the State, the RLAs and the Consular Chambers are exempt from the employer's share of the CCF.
 The CCF is liquidated at the rate of 1% for employees and 1.5% for employers.
 The CCF calculation base consists of:
 • For employees, by the gross amount of the sums retained for the calculation of the IRPP;
 • For employers, by the amount of wages, allowances and emoluments, including benefits in kind paid or subsidized for their actual amount.
 Family benefits, pensions and annuities as well as the salaries of domestic staff are not included in the CCF's calculation base.

ii. Contribution to the National Employment Fund (FNE)
 Employers in the public, para public and private sectors are subject to the contribution to the FNE. However, the State, the RLAs and the Consular Chambers are exempt from the contribution to the FNE.
 The contribution to the FNE is liquidated at the rate of 1%. Its calculation base consists of the amount of salaries, allowances and emoluments, including benefits in kind paid or subsidized to their staff for their actual amount.

iii. The Audio Visual Royalty (RAV)
 The RAV is due by all employees in the public, para-public and private sectors and by natural and legal persons liable for the contribution of the business license.
 With regard to employees, the RAV rate is fixed, according to the amount of the salary. It is retained on the gross amount of salaries.

iv. Local Development Tax (TDL)
 The TDL is due by all employees in the public, para-public and private sectors. The rates are fixed according to the amount of the basic salary. TDL is liquidated on base salary.

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TAXES ON NON-COMMERCIAL REVENUES (RNC)

The Personal Income Tax is a tax imposed on the total net income made by natural persons. The Non-Commercial Income Tax (NRC) is the equivalent of the Non-Commercial Profit Tax (NBC). It is a tax which imposes on the occasional income made by natural persons who do not justify a commercial activity. These are remunerations paid alongside wages and which are liable to the IRPP (in the category of non-commercial income or non-commercial profits.

Legal references

This tax is governed by the provisions of the following texts:

- Decree No. 2010/1738/PM of June 7, 2010 (vacations and allowances for participation in the running and organization of exams and competitions under the responsibility of the Ministry of Basic Education (MINEDUB));
- Order No. 0211/DIPL/D4 of May 23, 2016 (bonuses allocated to the staff of the Ministry of External Relations (MINREXT));
- Ordinance No. 73-16 of May 22, 1973 (discounts allocated to the staff of the financial authorities);
- Decree N° 95/691/PM of December 26, 1995 (distribution of the proceeds from penalties and fines for violation of the provisions of the General Tax Code);
- Articles 56 to 59 of the GTC: (Profit of non-commercial professions);
- CIREX of January 14, 2019;
- Decision N° 0000127/MINFI/DGI of February 12, 2016 setting the list of bonuses of a statutory nature excluded from the scope of the deduction of the IRPP for RNC;
- Any other text in force on the subject.

Definition and legal references:

1) The scope of non-commercial income (NRC)
i. Remunerations falling into the RNC category
 The following fall into the category of non-commercial income:

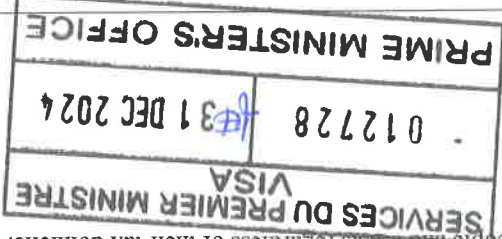
- the remuneration allocated to members of the Boards of Directors of Public Establishments, public and para-public sector companies in whatever capacity;
- allowances of any kind, such as bonuses, gratuities, indemnities and per diem allocated on the margins of wages by public and para-public entities, with the exception of statutory bonuses which fall into the category of salaries and wages, and payments made as reimbursement of costs, the list of which is established by decision of the Minister in charge of Finance;

- sums, bonuses, allowances or remuneration of any kind paid to sportspeople and artists regardless of their tax domicile.

ii. Remuneration excluded from the RNC category

The following are not subject to the above-mentioned discharge:

- statutory bonuses;
- payments made as reimbursement of expenses such as mission expenses;



Actors and implementation modalities

	Support documentation and deadlines
<p>• salary income paid to sportspeople and artists who are subject to tax deduction in accordance with the rules applicable to wages and salaries.</p> <p>Primes of a statutory nature are understood under the terms of decision N° 0000127 / MINFI / DGI of February 12, 2016, like those whose attribution is attached to a particular status recognized to the beneficiary by a legislative or regulatory text. The premiums listed in the appendix to this decision are considered to be of a statutory nature.</p> <p>Also have the status of a statutory bonus in addition to the list fixed by decision N° 0000127 / MINFI / DGI of February 12, 2016 above:</p> <ul style="list-style-type: none"> • vacations and allowances for participation in the running and organization of exams and competitions under the authority of the Ministry of Basic Education (MINEDUB) allocated to MINEDUB staff, under decree N° 2010/1738 / PM of June 7, 2010; • bonuses allocated to the personnel of the Ministry of External Relations (MINREXT) by decree N° 0211 / DIPL / D4 of May 23, 2016; • the discounts allocated to the staff of the financial authorities in application of Ordinance No. 73-16 of May 22, 1973; • allowances paid to administrative personnel in charge of budgetary regulation in application to law No 2018/022 of December 11, 2018 bearing on the Finance law of the Republic of Cameroon for the 2019 fiscal; • the distribution of the proceeds from penalties and fines for infringement of the provisions of the General Tax Code, in application of the provisions of Decree No. 95/691 / PM of December 26, 1995. <p>The remuneration listed above exempt from the release deduction for RNC remains subject to the IRPP according to the scale of salary deductions at the rate of 5.28%.</p> <p>Payments made as reimbursement of expenses, like mission expenses and expenditures for feeding (feeding allowance) of military personnel, are completely free from the IRPP and must therefore not be subject to any deduction.</p> <p>2) Rate of retention of RNC</p> <p>The rate of the deduction of the RNC tax is fixed at 10% exclusive of the 10% Additional Council tax. Thus giving a total rate of 11%.</p> <p>3) Income tax at the rate of 5.5%</p> <p>The emoluments paid quarterly to magistrates and non-magistrates of the judicial services are subject to the deposit of 5.5%.</p> <p>State fees, proof of title or profession</p>	

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PART III - BUDGET EXECUTION FLOW CHARTS



DIAGRAM OF EXECUTION PROCESSES IN PROBMS-WEB AND EMBASSY PROBMS

I. SIMPLIFIED PROCEDURE

➤ MISSIONS

✓ MISSION BALANCE

➤ DECISION

➤ IMPREST ACCOUNT

II. NORMAL PROCEDURES

➤ APO

➤ JOBBING ORDERS

➤ CONTRACTS

III. TREATMENT IN EMBASSY PROBMS

➤ TREATMENT OF EXPENDITURE

➤ TREATMENT OF SYSTRMATIC DELEGATIONS

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EXPENDITURE UNDER SIMPLIFIED PROCEDURE(DPS)

COMPLETE OR ADVANCE MISSION PAYMENT

03 STAKEHOLDERS

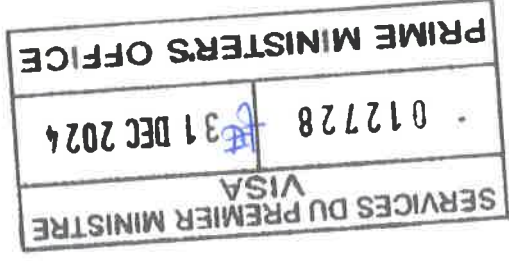
- VOTE HOLDER
- FINANCIAL CONTROLLER
- PUBLIC ACCOUNTANT

02 PHASES OF TREATMENT

- Treatment of CE
- Treatment of PC

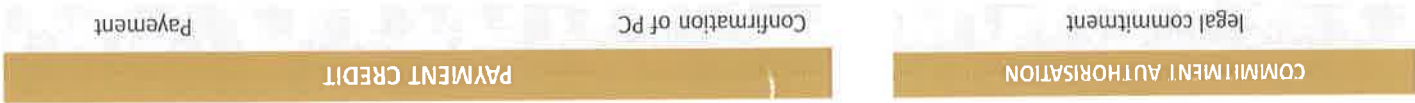
07-STEP PROCESS

1. Establishing of the mission order
2. Issuing of the commitment Voucher
3. Issuing of the commitment Certificate
4. Issuing of the Payment Order
5. Issuing of indebtedness title
6. Control of regularity
7. Taking charge of the payment



EXPENDITURE UNDER SIMPLIFIED PROCEDURE(DPS)

COMPLETE OR ADVANCE PAYMENT OF MISSION



- > Establishing of the mission order
- > Reservation of the Commitment Authorization

01

Mission Order

02

Commitment Voucher

03

Commitment Certificate

- > Reservation of Payment credit

04

Payment Authorisation

05

Issuing of debt claim

06

Controlling the regularity of file and archiving

Transmission of file to the public accountant

07

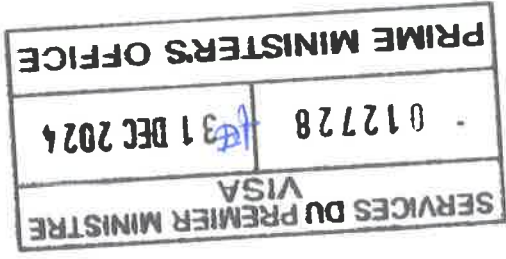
Taking charge of the payment order

- > Validation of the debt claim
- > Issue of the payment Vouchers

VOTE HOLDER

FINANCIAL CONTROLLER

PUBLIC ACCOUNTANT



DEPENSES EN PROCEDURE SIMPLIFIEE (DPS)

MISSION BALANCE

03 STAKE HOLDERS

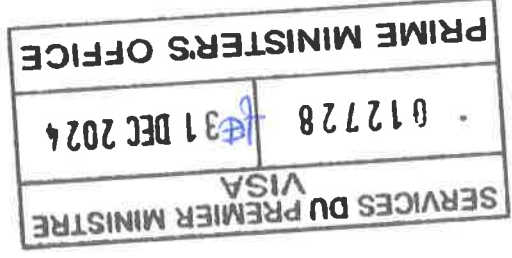
- VOTE HOLDER
- FINANCIAL CONTROLLER
- PUBLIC ACCOUNTANT

05 STEPS IN PROCESS

1. Validating and issuing of mission order balance
2. Issuing of the Payment Order
3. Edition of the Debt claim
4. Control of regularity
5. Taking charge of payment

02 PHASES TREATMENT

- Treatment of CA
- Treatment of PC



DEPENSES EN PROCEDURE SIMPLIFIEE (DPS)

RELIQUAT DE MISSION

AUTORISATION D'ENGAGEMENT

legal commitment

Global Mission Engagement Certificate

Search

VOTE HOLDER

01

Validation and of the balance of mission order



02

Payement authorisation

FINANCIAL CONTROLLER

03

Issuing of the debt claim

04

Controlling the regularity of file and archiving

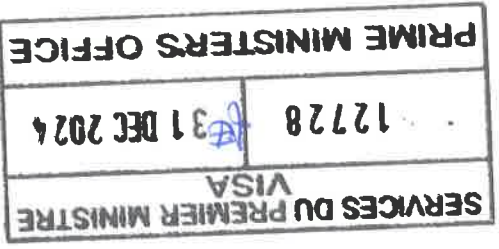
Transmission of file to the public accountant

PUBLIC ACCOUNTANT

05

Taking charge of the payment order

- > Validation of the debt claim
- > Issue of the payment Vouchers



CREDIT DE PAIEMENT

Confirmation of PC

Payement

EXPENDITURE UNDER SIMPLIFIED PROCEDURE(DPS)

DECISIONS

03 STAKEHOLDERS

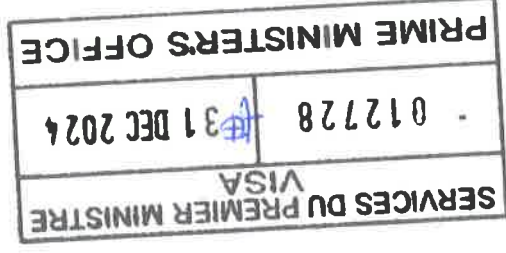
- VOTE HOLDER
- FINANCIAL CONTROLLER
- PUBLIC ACCOUNTANT

02 PHASES TREATMENT

- Treatment of CA
- Treatment of PC

09 STEPS TREATMENT

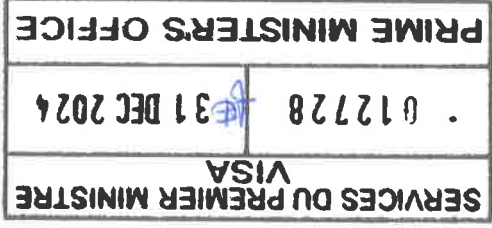
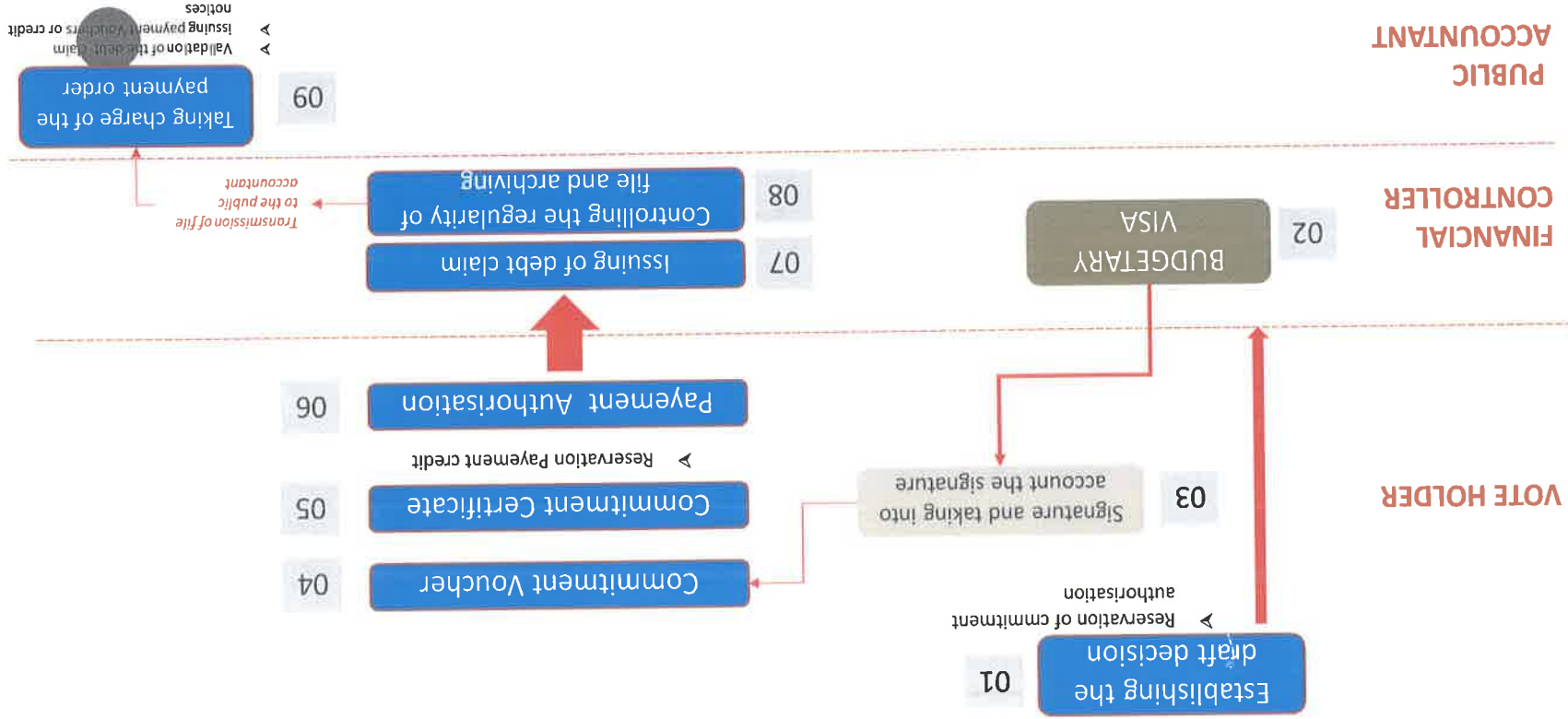
1. Issuing draft decision
2. Obtaining budgetary visa
3. Taking into charge of the signatures
4. Issuing of the commitment Voucher
5. Issuing of the commitment Certificate
6. Issuing of the Payment Order
7. Issuing of indebtedness title
8. Control of regularity
9. Taking charge of the authorisation



EXPENDITURE UNDER SIMPLIFIED PROCEDURE(DPS)



DECISIONS



EXPENDITURE UNDER SIMPLIFIED PROCEDURE(DPS)

IMPREST ACCOUNT

04 STAKEHOLDERS

- IMPREST ACCOUNT SERVICE (DGB)
- VOTE HOLDER
- FINANCIAL CONTROLLER
- PUBLIC ACCOUNTANT

02 PHASES OF TREATMENT

- Administrative processing
- Budgetary and accounting processing

ADMINISTRATIVE TREATMENT

1. Request for opening / reopening
2. Booking
3. Issuing of the acts relating to an imprest account
4. Validation
5. Transmission for budgetary and accounting processing

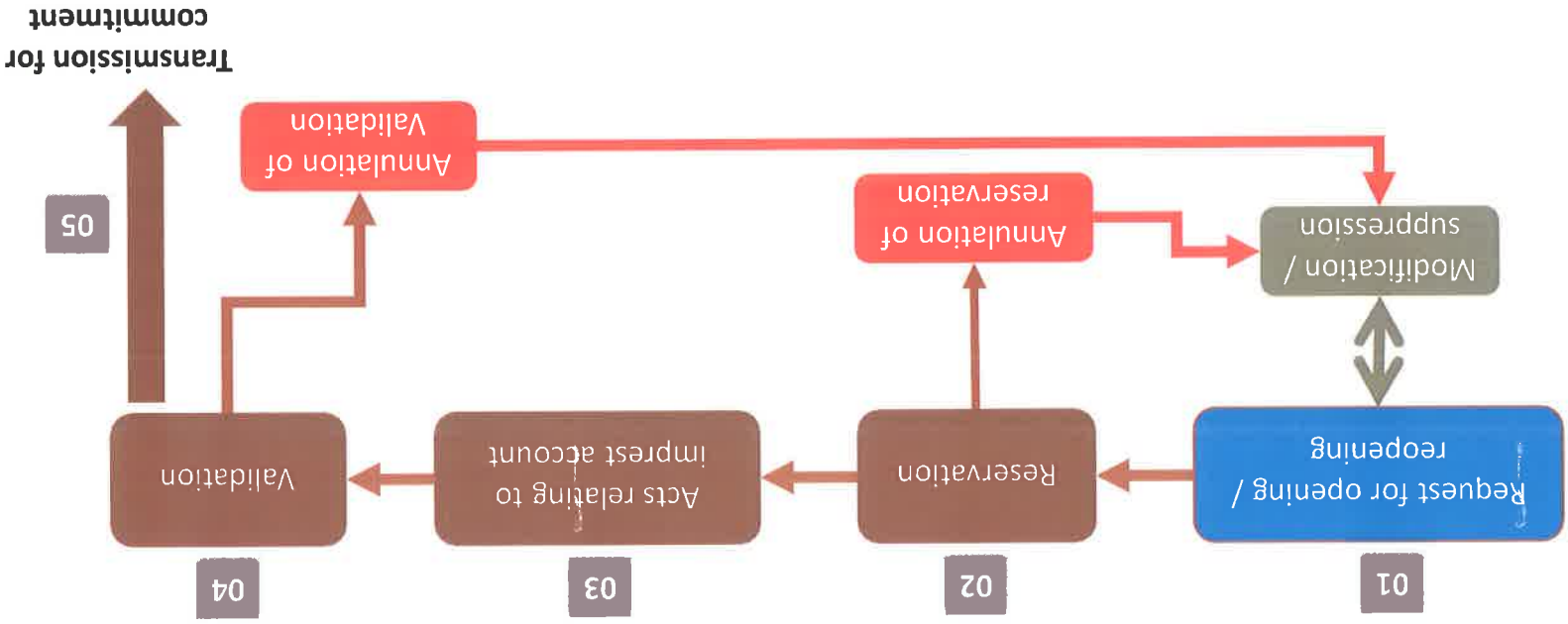
BUDGETARY AND ACCOUNTING TREATMENT

1. Certificate of commitment
2. Commitment voucher
3. Issue of the collection mandate
4. Budget Visa
5. Provision of funds
6. Budget clearance of the current fund
7. Issuing of the payment order
8. Issue of the CP Consumer Voucher
9. Issue of debt claim
10. Controlling of the regularity of the cash in progress
11. Accounting clearance



EXPENDITURE UNDER SIMPLIFIED PROCEDURE(DPS)

IMPREST ACCOUNT: ADMINISTRATIVE TREATMENT



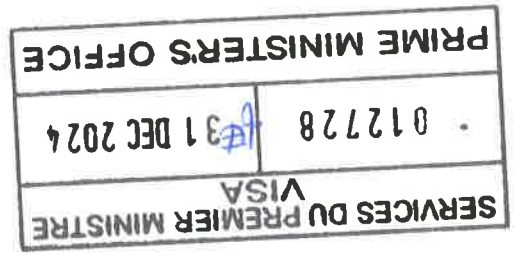
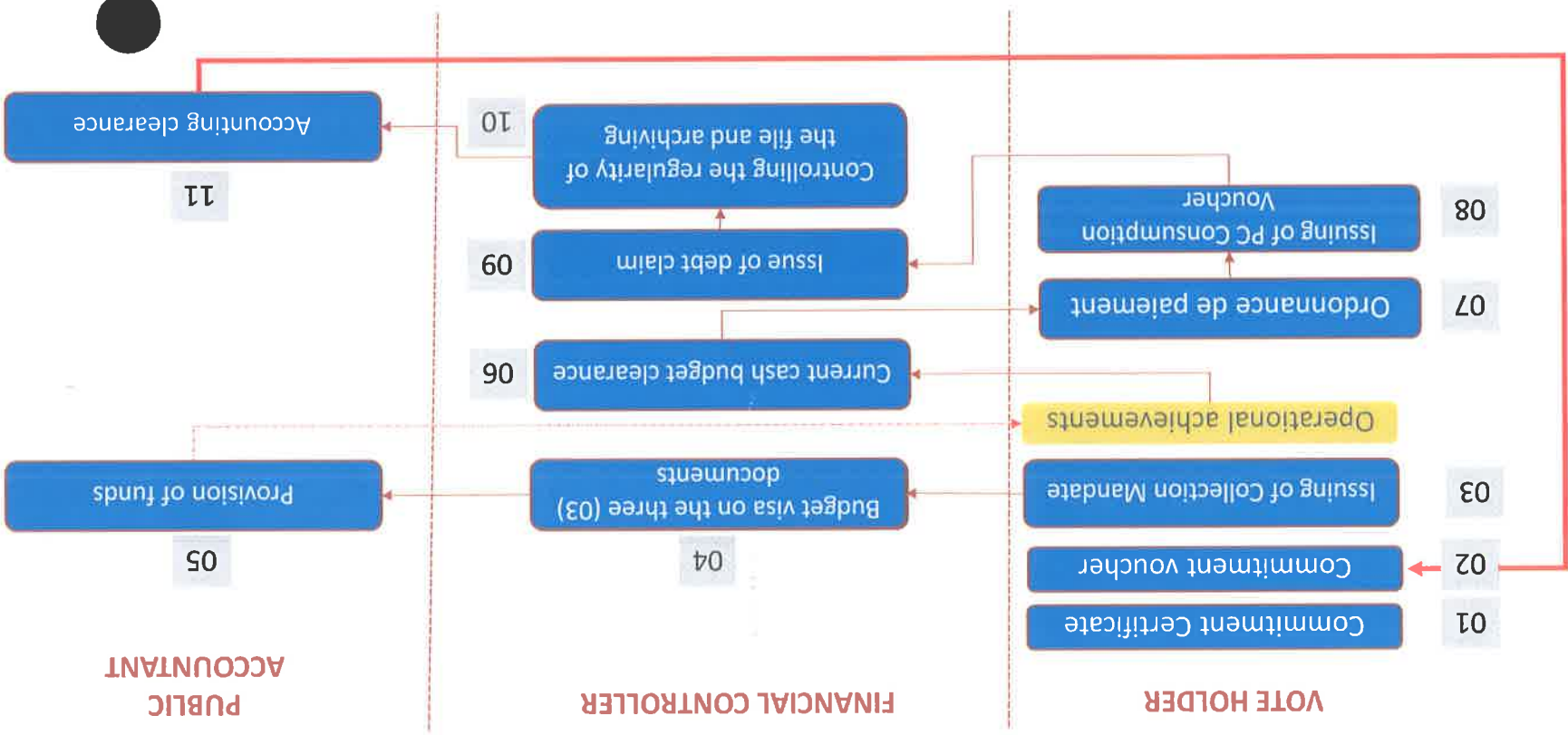
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EXPENDITURE UNDER SIMPLIFIED PROCEDURE(DPS)

IMPREST ACCOUNT: BUDGETARY TREATMENT



PUBLIC ACCOUNTANT



EXPENDITURE IN NORMAL PROCEDURE

ADMINISTRATIVE PURCHASE ORDER

03 STAKEHOLDERS

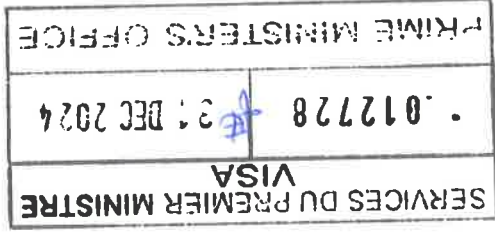
- VOTE HOLDER
- FINANCIAL CONTROLLER
- PUBLIC ACCOUNTANT

04 PHASES OF TREATMENT

- Commitment
- Reception of order
- Verification
- Payment authorisation

22 STEPS PROCESS

1. Expression of needs
2. Validation of the expression of needs
3. Taking into account the budget visa
4. Commitment voucher
5. Certificate of commitment
6. Compliance control
7. Issue of debt claim
8. Taking into account for final invoice / installation
9. Technical Compliance Report issuing
10. Issuing of reception minutes
11. Issuing of the Capital Asset Record
12. Entry into stock
13. Issuing the entry form in stock
14. Taking into account the service provider
15. Issuing of PC Consumer Voucher

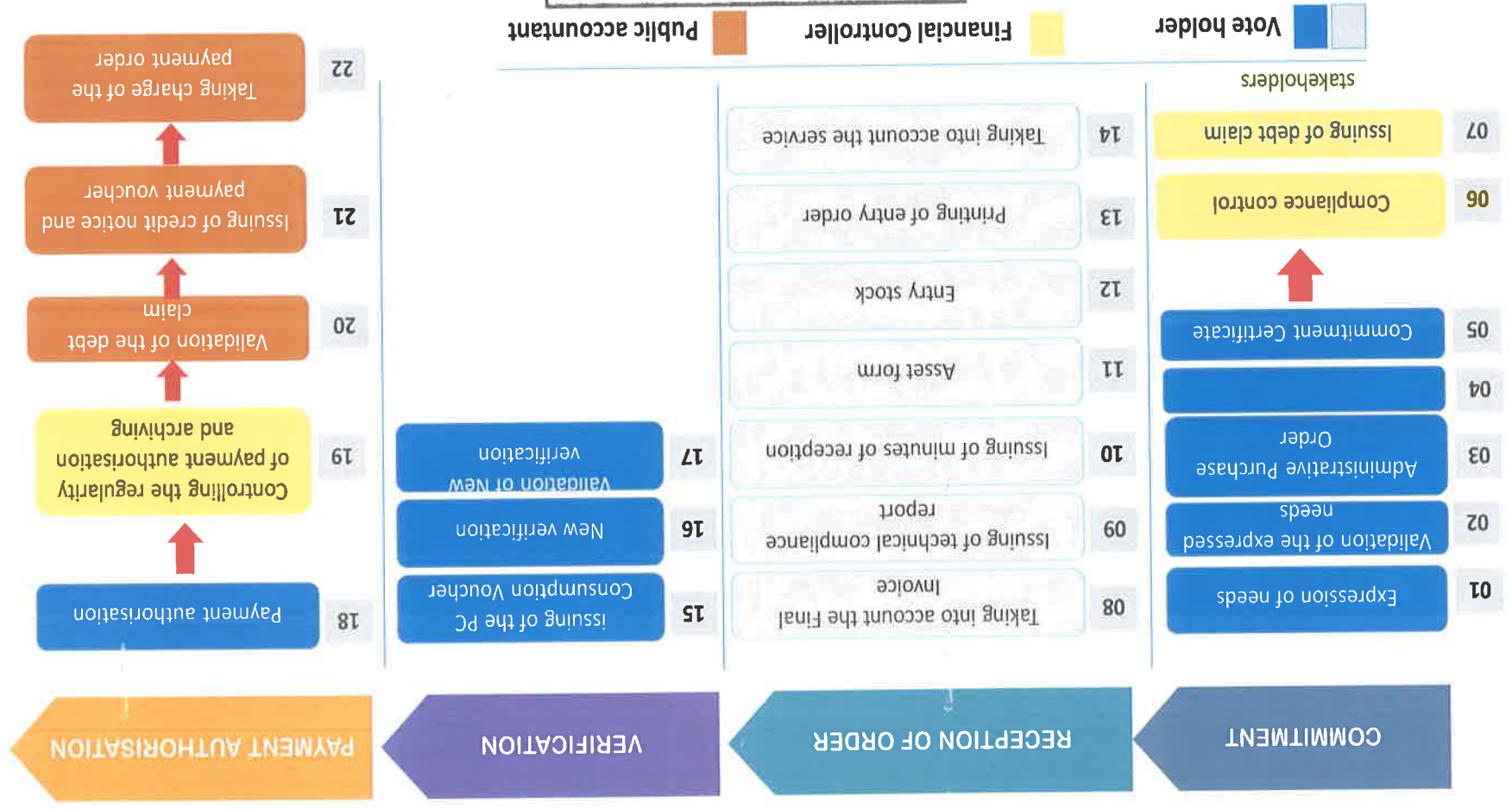


New Verification U11

17. Validation of the verification
18. Authorization
19. Regularity control and archiving
20. Validation of the debt claim
21. Issuing of Credit notice / cash voucher
22. Taking charge of payment order



EXPENDITURE UNDER THE NORMAL PROCEDURE : ADMINISTRATIVE PURCHASE ORDER



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DEPENSES EN PROCEDURE NORMALE

JOBING ORDERS AND CONTRACTS

03 STAKEHOLDER

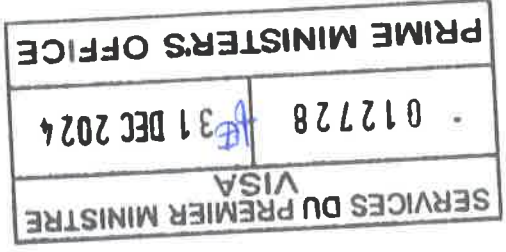
- VOTE HOLDER
- FINANCIAL CONTROLLER
- PUBLIC ACCOUNTANT

04 PHASES OF TREATMENT

- Commitment
- Reception of order
- verification
- Payment Authorisation

22 STEPS PROCESS

1. Identification of contract/ jobbing order
2. Budgetary Visa
3. Taking account of budget visa
4. Commitment voucher
5. Commitment Certificate
6. Conformity control
7. Issuing of the debt claim
8. Taking into account of the final invoice
9. Issuing of the technical compliance report
10. Issuing of reception minutes
11. Issuing the Asset file
12. Entry stock
13. Issuing of entry stock form
14. Taking into account the service
15. Issuing of the PC consumption form
16. New verification
17. Validation of New verification
18. Payment authorisation
19. Controlling of regularity archiving
20. Validation debt claim
21. Issuing of credit notice / payment voucher
22. Taking into account of the payment order



EXPENDITURE UNDER THE NORMAL PROCEDURE : JOBBING ORDER / CONTRACTS



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➤ TREATMENT OF SYSTEMATIC DELEGATION AND FAX

➤ APO/JOBING ORDER/CONTRACTS

➤ DECISIONS

➤ MISSIONS

➤ TREATMENT OF EXPENDITURE

III- TREATMENT IN EMBASSY PROMIS



TREATING EXPENDITURE IN PROBMS AT THE EMBASSY



- 02 STAKEHOLDERS
- VOTE HOLDER
- TRASURER/FC

02 PHASES OF TREATMENT

- Processing expenditure authorizations or systematic appropriations
- Processing the expenditure

Treatment of expenditure

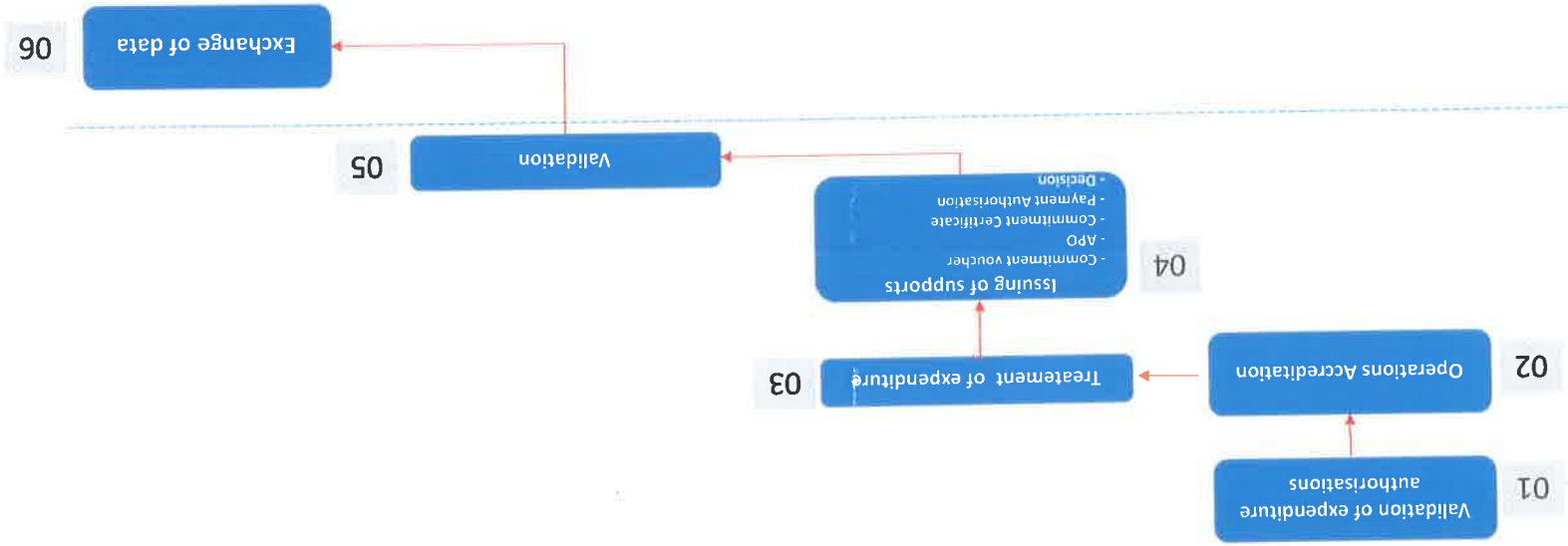
1. Validation of expenditure authorisations
2. Accreditation operations
3. Issuing of supports
4. Validation
5. Taking into account of exchange of data

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TREATING EXPENDITURE IN PROBMS AT THE EMBASSY

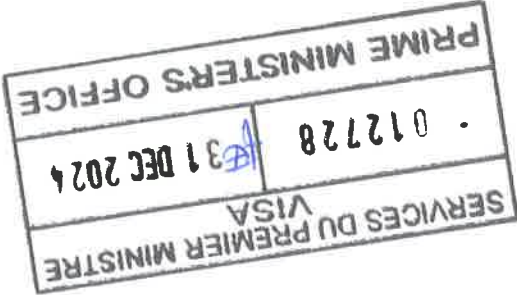


PRELIMINARY ELEMENTS COMMITMENT VERIFICATION/ AUTHORISATION Exchange of data



DGT/CFM

TREASURER / CF



EXPENDITURE UNDER SIMPLIFIED PROCEDURE(DPS)

MISSIONS

01 STAKEHOLDER

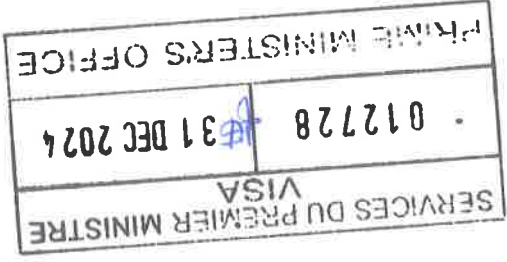
- PUBLIC ACCOUNTANT

02 PHASES OF TREATMENT

- Treatment of EA
- Treatment of PC

07 STEPS PROCESS

1. Establishing of the mission order
- A. Issuing of commitment voucher
- B. Issuing of commitment Certificate
- C. Issuing of payment authorisation
- D. Issuing of debt claim
2. Validation of Authorisation
3. Taking into charge the Authorisation



DEPENSES EN PROCEDURE SIMPLIFIEE (DPS)

MISSIONS

U15

PUBLIC
ACCOUNTANT



PAYMENT CREDIT

U14

COMMITMENT AUTHORIZATION

01 Establishing of Mission order

01

Reservation of the
Commitment Authorization

Issuing of commitment
voucher

Issuing of
commitment certificate

Issuing of Payment
authorization

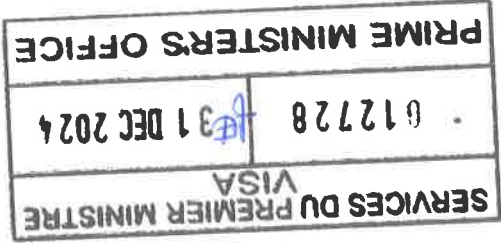
03 Validation of Authorisation

03

Exchange of orders for
taking charge and
Payment

04 Taking charge of orders and
payment

04



DEPENSES EN PROCEDURE SIMPLIFIEE (DPS)

DECISIONS

01 STAKEHOLDER

- COMPTABLE PUBLIC

02 PHASES OF TREATMENT

- Treatment of EA
- Treatment of PC

04 STEPS PROCESS

1. Establishing draft decision
2. Issuing of commitment voucher
U16
U17
3. Issuing of commitment Certificate
Issuing of payment Authorisation
Validation of Authorisation
4. Taking charge of the Authorisation

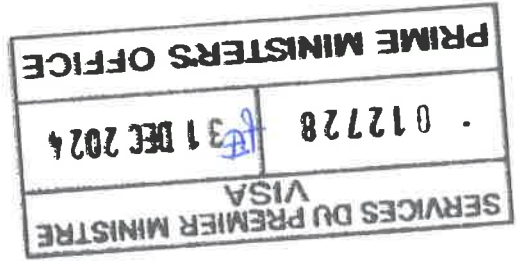
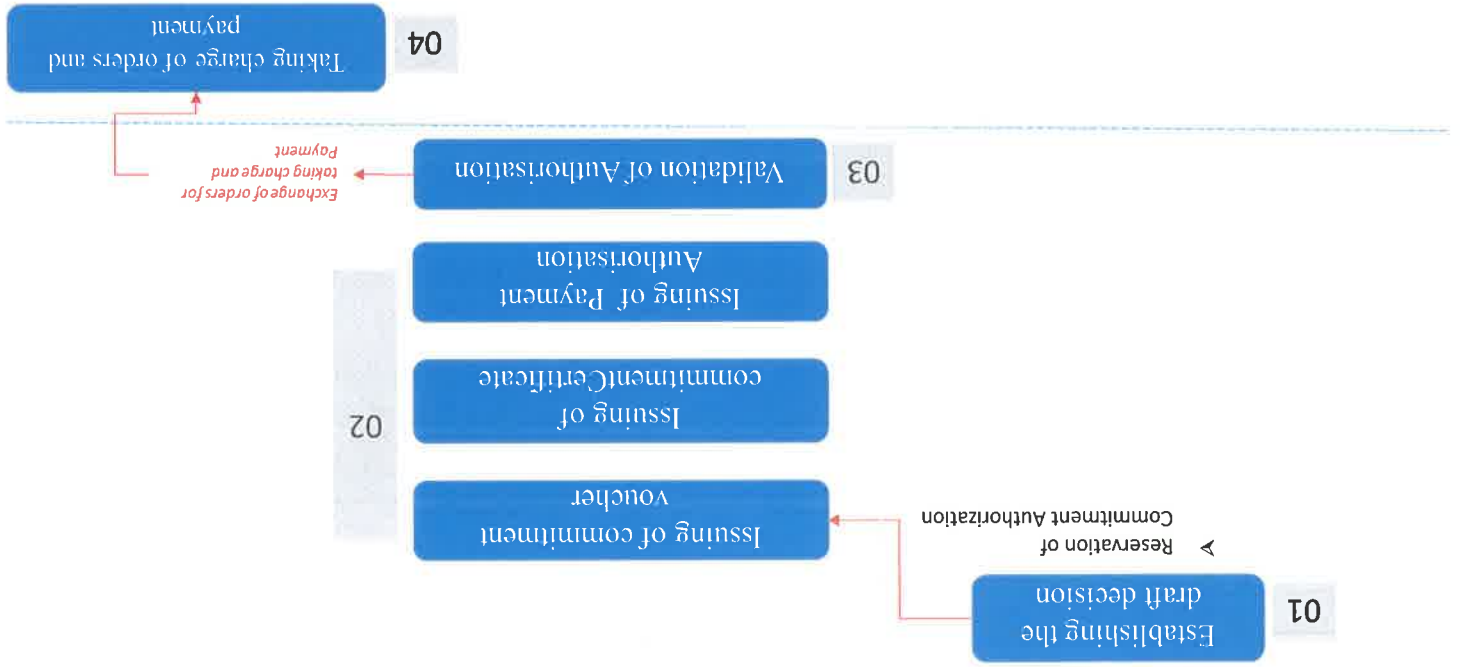
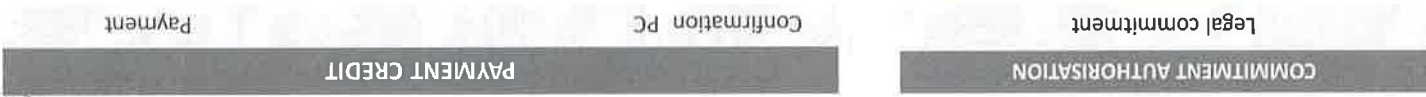
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	31 DEC 2024	



EXPENDITURE UNDER SIMPLIFIED PROCEDURE(DPS)

DECISIONS

PUBLIC ACCOUNTANT



EXPENDITURE UNDER NORMAL PROCEDURE

ADMINISTRATIVE PURCHASE ORDER

01 STAKEHOLDER

➤ PUBLIC ACCOUNTANT

02 PHASES TREATMENT

- Treatment of CA
- Treatment of PC

04 STEPS PROCESS

1. Establishing of APO
2. Issuing of commitment Voucher
- Issuing of commitment Certificate
- Issuing of payment authorisation
3. Validation of authorisation
4. Taking charge of the authorisation

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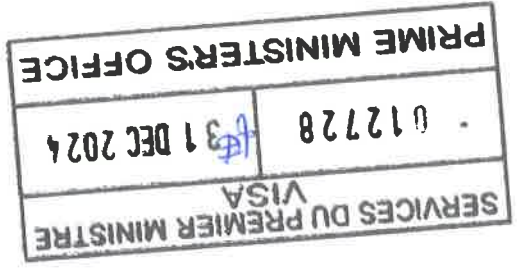
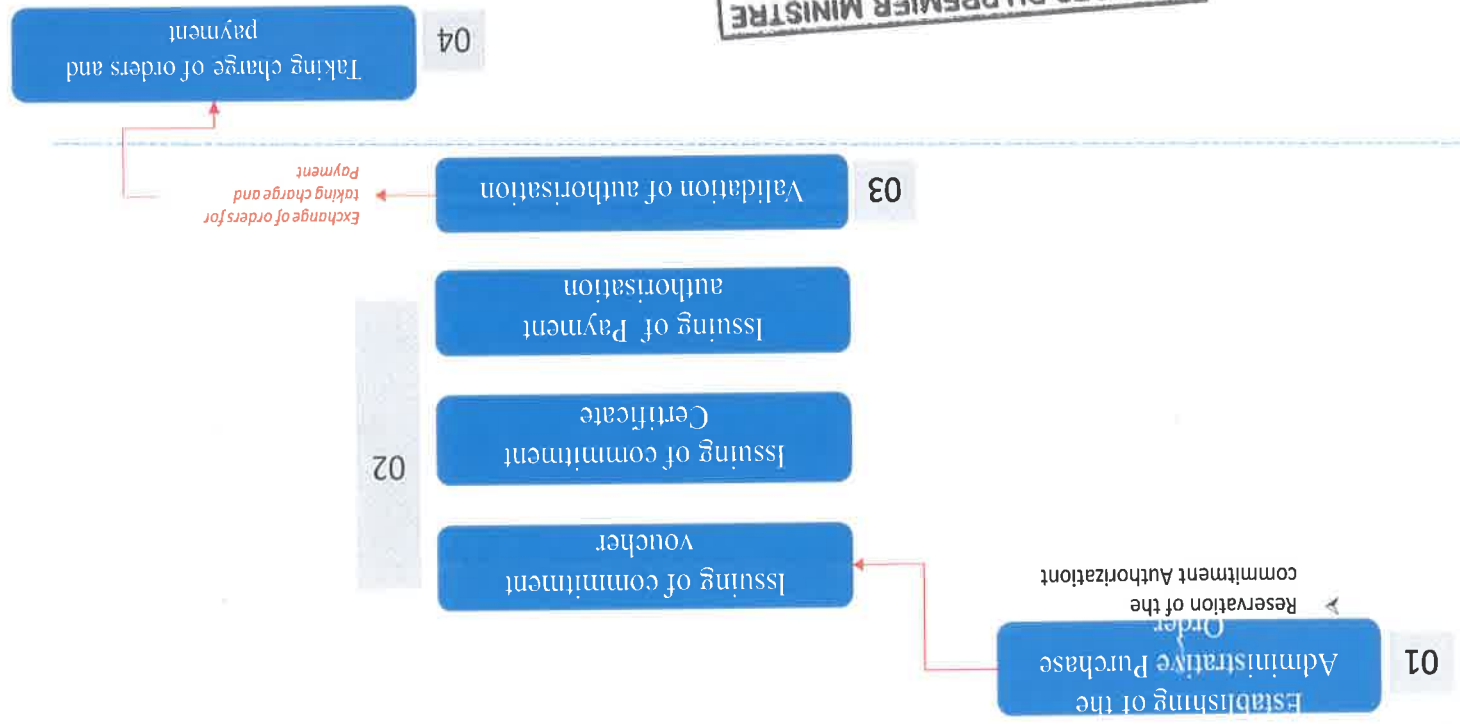
EXPENDITURE UNDER NORMAL PROCEDURE (APO)

APO

PUBLIC ACCOUNTANT



CREDIT DE PAIEMENT	Confirmation PC	Payment
AUTORISATION D'ENGAGEMENT	Legal commitment	Administrative Purchase Order





04 STAKEHOLDER

- VOTE HOLDER
- FINANCIAL CONTROLLER
- SERVICE IMPREST ACCOUNT (DGB)
- PUBLIC ACCOUNTANT

02 PHASES OF TREATMENT

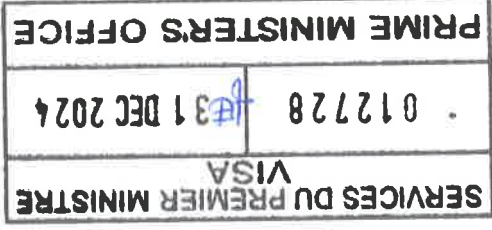
- Treatment of systematic delegation
- Sending by fax

TREATMENT OF SYSTEMATIC DELEGATION

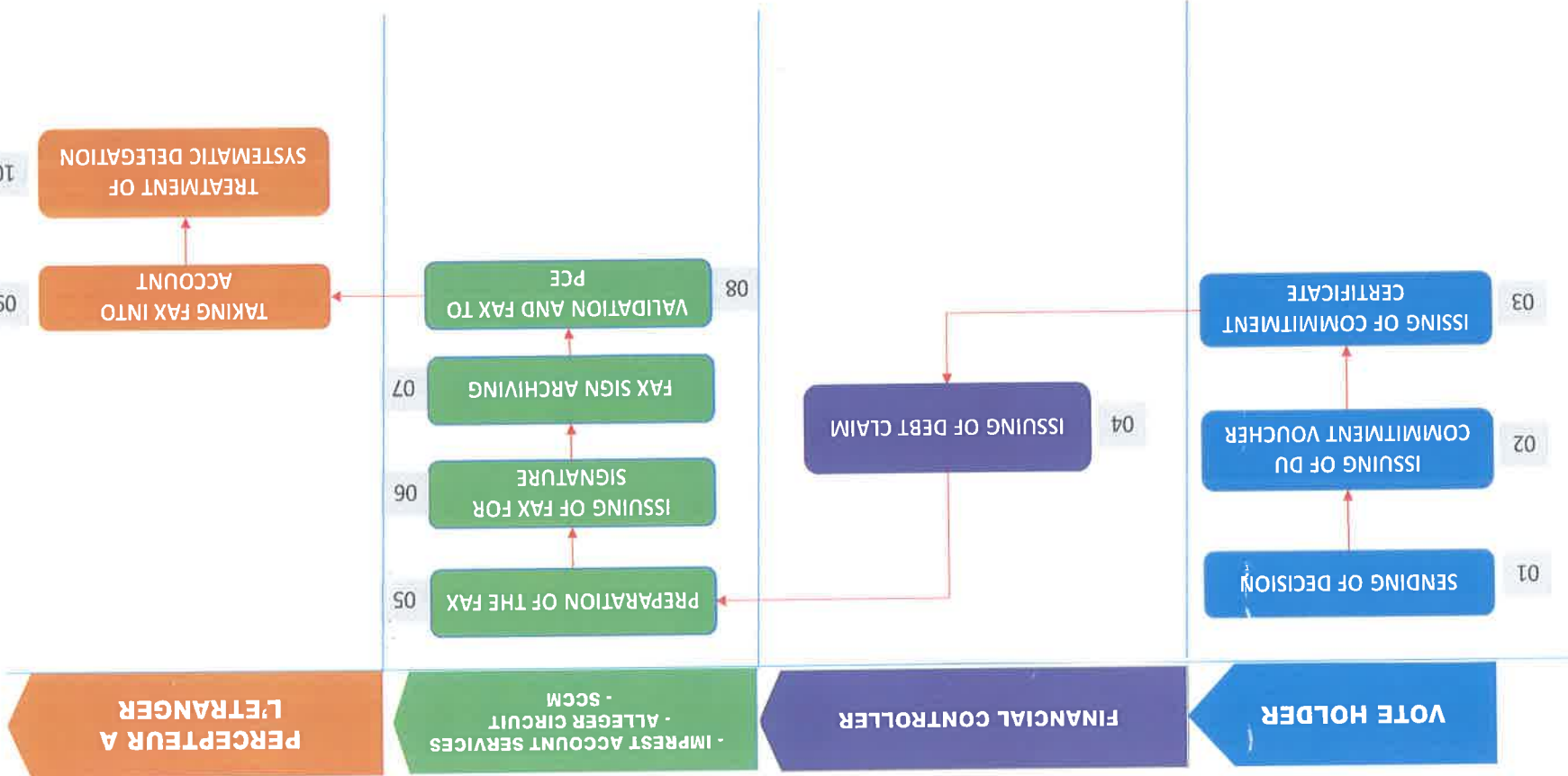
1. Issue of a decision
2. Issue of the commitment voucher
3. Issue of the certificate of commitment
4. Issue of debt claim

SENDING BY FAX

5. Fax preparation
6. Issuing of Fax for signature
7. Archiving of signed fax
8. Validation of the fax
9. Taking the fax into account
10. Treatment of systematic delegation



TRAITEMENT DES DELEGATIONS PONCTUELLES A L'ETRANGER ET EMISSION D'UN FAX



SERVICES DU PREMIER MINISTRE
 VISA
 012728
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 PRIME MINISTERS OFFICE

TREATMENT REJECTS AND CANCELLATIONS



02 STAKEHOLDERS

- > COMPUTER DEPARTMENT OF DGB
- > PUBLIC ACCOUNTANT

03 STEPS PROCESS

1. Rejection by the Public Accountant
2. Cancellation of the transmission to the Public Accountant
3. Suppression of the commitment

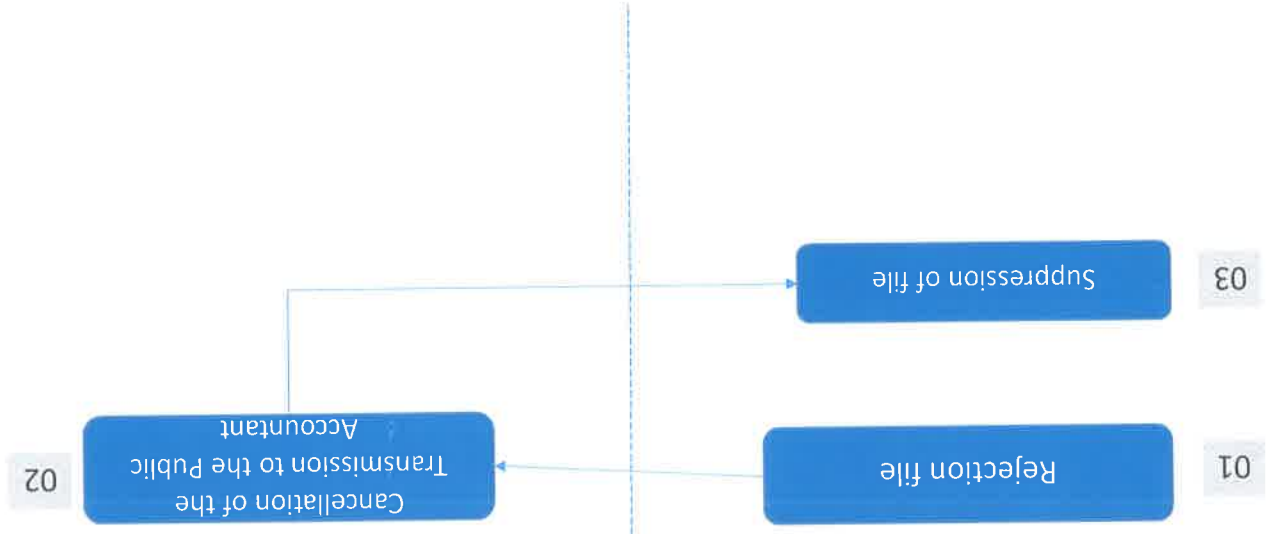
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	31 DEC 2024	

TREATMENT OF REJECTIONS AND CANCELLATIONS



COMPUTER DEPARTMENT OF THE DGB

PUBLIC
ACCOUNTANT



SERVICES DU PREMIER MINISTRE
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PRIME MINISTERS OFFICE

TREATMENT OF REJECTIONS AND CANCELLATIONS



03 STAKEHOLDERS

- VOTE HOLDER
- FINANCIAL CONTROLLER
- PUBLIC ACCOUNTANT

05 STEPS PROCESS

1. Technical rejection by the accountant
2. Reception and taking into consideration the rejects
3. Reception of rejects by the FC
4. Verification Cancellation (Public Accountant)
5. Cancellation of the commitment



TREATMENT OF REJECTIONS AND CANCELLATIONS

