

MINISTRY OF FINANCE

REPUBLIC OF CAMEROON

Peace - work - fatherland



REFERENCE MANUAL FOR THE IMPLEMENTATION OF THE BUDGET OF THE REGIONAL AND LOCAL AUTHORITIES

00013995

31 DEC 2024

ANNEX 2 OF CIRCULAR NO. _____ / C / MINFI OF _____

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 of Other Public Entities for the 2025 Fiscal Year.



2025 Edition

TABLE OF CONTENTS

REFERENCE TEXTS.....5

ACRONYMS AND ABBREVIATIONS.....9

PREFACE.....13

INTRODUCTION14

PART I - GENERAL FRAMEWORK FOR THE IMPLEMENTATION OF THE BUDGETS OF REGIONAL AND LOCAL AUTHORITIES.....15

A. EXECUTION OF THE BUDGET IN REVENUE AND EXPENDITURE.....17

 1. EXECUTION OF BUDGET IN REVENUE 17

 2. EXECUTION OF BUDGET IN EXPENDITURE 18

B. THE STAKEHOLDERS IN THE EXECUTION OF THE BUDGET21

 1. THE VOTE HOLDER 21

 2. THE FINANCIAL CONTROLLER 22

 3. THE PUBLIC ACCOUNTANT..... 23

 4. OTHER STAKEHOLDERS..... 24

C. THE BUDGETARY NOMENCLATURE OF RLAs38

D. MANAGEMENT MODALITIES FOR BUDGETARY APPROPRIATION.....40

 1. OPENING OF CREDITS (VOTES) OF RLAs 40

 2. CATEGORIES OF CREDIT AND HOW THEY ARE CONSUMED..... 40

 3. MODIFICATION OF CREDITS BY THE DELIBERING BODY..... 41

 4. RULES FOR THE CONSUMPTION OF CREDITS 42

 5. CARRY FORWARD 43



E.	MANAGEMENT MODALITIES OF PUBLIC CONTRACTS.....	44
PART II - PRACTICAL SHEETS FOR THE BUDGETARY IMPLEMENTATION OF RLAs.....		46
A.	PRIOR OPERATIONS FOR EXECUTION OF BUDGET	48
1.	THE ACCREDITATION OF VOTE HOLDERS.....	48
2.	THE PROVISION OF THE NECESSARY DOCUMENTS FOR THE IMPLEMENTATION OF THE BUDGET	48
3.	THE PROVISION OF SYSTEMATICALLY DELEGATED BUDGET APPROPRIATIONS.....	48
4.	CORRECTION OF ERRORS ON BUDGET APPROPRIATION TRANSFERRED TO RLA	48
B.	PROCEDURES FOR BUDGET IMPLEMENTATION IN REVENUE (INCOME).....	57
•	COMMON FISCAL TERMS AND PROHIBITIONS FOR BUDGETARY OPERATIONS IN REVENUE AND EXPENDITURE	58
1.	Methods of collecting taxes on expenditure relating to the acquisition of goods and services	58
2.	Methods of collecting taxes on personnel expenses	58
3.	Tax prohibitions linked to the execution of the budgets RLA	58
•	TAX REVENUE	70
1.	Compensation of taxes and other duties	70
2.	Refund of overpaid tax	70
3.	Issuance of withholding taxes	70
4.	Issuance, settlement and collection of taxes	70
5.	Issuance, assessment, collection and control of local taxes and parafiscal charges	70
6.	Issuance, verification, collection and control of state, cadastral and land revenues	70
7.	Dimension stamp	70
8.	Windscreen license fees	70
9.	Stamp duty on advertising	70
•	REGIONAL AND LOCAL AUTHORITY SOURCES OF REVENUES	92
C.	PROCEDURES FOR THE IMPLEMENTATION OF THE BUDGET IN EXPENDITURE.....	98



1. Procedures for the execution of expenditures on goods and services (DBS)	99
2. Tax procedures related to the acquisition of goods and services (PFBS)	137
3. Procedures for the execution of staff expenditures in RLA	170
4. Tax Procedures for Personnel Expenses	196
5. Other budget execution procedures for expenditure	203



REFERENCE TEXTS

■ LEGISLATIVE TEXTS

- Law N° 96/06 of 18 January 1996 revising the Constitution of 02 June 1972, amended and supplemented by Law N° 2008/001 of 14 April 2008;
- Law N°74/18 of 05 December 1974 relating to the control of Vote Holders, administrators and managers of public credits and State-owned Enterprises, amended and supplemented by Law N°76/04 of 08 July 1976;
- Law N° 77/26 of December 6, 1977 on the General Code of Stores Accounting;
- Law N°. 92/007 of August 14, 1992 on the Labour Code;
- Law N° 2002/003 of 19 April 2002 on the General Tax Code and its various amendments,
- Law n ° 2003/005 of April 21, 2003 fixing the attributions, the organization and the functioning of the Chamber of Accounts of the Supreme Court ;
- Law n ° 2006/016 of December 29, 2006 fixing the General Regime of Partnership Contracts;
- Law n ° 2008/009 of July 16, 2008 setting the tax, financial and accounting regime applicable to partnership contracts ;
- Law No. 2024/020 of December 23, 2024 on Local Taxation;
- Law No. 2016/007 of July 12, 2016 on the Penal Code ;
- Law No.2018/011 of July11, 2018 on the Code of transparency and of good governance in the management of Public Finances in Cameroon ;
- Law No. 2018/012 of July 11, 2018 on Financier Regime of State and of Other Public Entities ;
- Law No. 2019/024 of December 19, 2019 on General Code of Regional and Local Authorities;
- Finance Law of the Republic of Cameroon for the2025 financial year;
- Law N° 2023/008 of 25 July 2023 establishing the general regime for public-private partnership contracts.



■ REGULATORY TEXTS

- Decree n°77/41 of February 3, 1977 fixing the attributions and the organization of financial controls;
- Decree n°78/470 of November 3, 1978 relating to the clearance of accounts and the sanctioning of the responsibilities of accountants;
- Decree n°78/484 of November 9, 1978 fixing the common provisions applicable to the State agents under the Labor Code;
- Decree n°93/577/PM of July 15, 1993 fixing the conditions of employment of temporary, occasional and seasonal workers;
- Decree n°2000/693/PM of September 13, 2000 setting the travel regime for public officials and the terms and conditions for the payment of related expenses, amended and completed by Decree n°2018/1968/PM of March 13, 2018;

- Decree n° 2008/028 of January 17, 2008 on the organization and functioning of the Budgetary and Financial Discipline Council;
- Decree No. 2008/0115/PM of January 24, 2008 specifying the terms of application of Law No. 2006/012 of December 29, 2006 establishing the general regime for partnership contracts;
- Decree N° 2011/105 of 15 April 2011 on the organization and operation of the Deposit and Consignment funds;
- Decree n°2013/006 of February 28, 2013 organizing the Ministry of Finance;
- Decree n°2013/059 of May 15, 2013 establishing the particular regime of the Administrative Control of Public Finances;
- Decree n°2018/0001/PM of January 05, 2018 on the creation of a dematerialization platform within the framework of public contracts and setting its rules of use;
- Decree n°2018/0002/PM of 05 January 2018 to lay down the conditions and modalities for the award of public contracts by electronic means in Cameroon;
- Decree N° 2018/355 of 12 June 2018 laying down the common rules applicable to the contracts of Public Enterprises;
- Decree n°2018 /366 of June 20, 2018 to establish 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°2018/635 on the reorganization of the Special Fund for Equipment and Intercommunal Intervention;
- Decree No. 2018/9387/CAB/PM of November 30, 2018 setting the terms and conditions for the creation, organization and operation of Inter-ministerial and Ministerial Committees and Working Groups;
- Decree No. 2018/449 of August 1, 2018 on the organization of the Ministry of Decentralization and Local Development;
- Decree No. 2019/281 of May 31, 2019 setting the State budget calendar;
- Decree n°2020/0998/CAB/PM of March 13, 2020 amending and supplementing certain provisions of Decree n°2018 /9387/CAB/PM of November 30, 2018 setting the terms and conditions for the creation, organization and operation of Inter-ministerial and Ministerial Committees and Working Groups;
- Decree n°2020/375 of July 07, 2020 on the General Regulations of Public Accounting;
- Decree n° 2020/528 of 02/09/2020 fixing the modalities of remuneration, allowances and other benefits allocated to the members of the executive and deliberative bodies of Regions, City Councils and Councils;
- Decree n° 2020/802 of December 30, 2020 on the harmonization of the retirement age of agents under the general status of the civil service;
- Decree No. 2020/7951/PM of December 30, 2020 harmonizing the retirement age of agents under the Labour Code;
- Decree No. 2021/3352/PM of June 17, 2021 establishing the accounting plan of the RLA;
- Decree No. 2021/3353/PM of June 17, 2021 to establish the budgetary nomenclature of the RLA;
- Decree no. 2022/354 of 09 August 2022 setting out the terms and conditions for the exercise of municipal police powers and its various implementing regulations;
- Decree no. 2023/158 of 06 March 2023 raising the basic monthly salary of civil and military personnel at an average rate of 5.2%;
- Decree no. 2023/04186/PM of 24 July 2023 laying down the procedures for collecting, centralizing, distributing and repaying the proceeds of the special excise duty intended to finance the removal and treatment of waste by the Regional and Local Authorities;



- Decree no. 2023/421 of 19 September 2023 setting the remuneration and benefits allocated to the Secretary Generals and Managers of Regional and Local Authorities;
- Decree No. 2023/422 of 19 September 2023 specifying the responsibilities of the Secretaries General of Regional and Local Authorities;
- Decree No. 2023/475 of November 7, 2023 specifying certain attributions and setting the benefits of public accountants placed under Regional and Local Authorities;
- Order n°00136/A/MINATD/DRLA of August 24, 2009 making enforceable the standard tables of communal jobs;
- Order n°2012/00000178/MINFI of October 30, 2012 fixing the modalities of opening and management of Imprest Account within the RLAs;
- Order n°401/A/MINMAP/CAB of October 21, 2019 fixing the thresholds for recourse to private project management and the modalities for exercising public project management;
- Order No. 402/A/MINMAP/CAB of October 21, 2019 setting the nature and thresholds of contracts reserved for crafts, small and medium-sized enterprises, grassroots community organizations and civil society organizations and the terms and conditions of their application;
- Order N°00000016/MINFI of June 05, 2021 on the organization and functioning of the Regional and Municipal Revenue;
- Order n°00000002/MINFI/DGI of January 26, 2021 fixing the list of private companies, public enterprises, public establishments and decentralized territorial communities, required to operate the withholding of the value added tax and the advance payment of the income tax for the financial year 2021;
- Order 006/MINAT/DCDT of January 9, 2007 fixing the allowances and benefits allocated to municipal revenue officers;
- Joint Order n°0076/MINFOF/MINFI/MINAT of June 26, 2012 setting the terms and conditions of employment and monitoring of the management of revenues from forestry and wildlife resources;
- MINDDEVEL orders noting the election of the executives of the RLAs;
- Order n°025/CAB / PM of February 05, 2019 fixing the amount of session allowances paid during the work of Inter-ministerial and Ministerial committees and working groups;
- Joint Order N°000031/AC/MINDDEVEL/MINFI of March 03, 2021 fixing the budgetary calendar of decentralized territorial authorities;
- Order n°0000002/MINFI of January 3, 2022 setting the lifespan and depreciation rate of State, RLA and Public Establishments real estate within the general framework of the implementation of patrimonial accounting;
- Order No. 0000062/A/MINDDEVEL of April 18, 2022 establishing the nomenclature of programs applicable to the RLA;
- 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 letter n°0001306/MINATD/DRLA of June 25, 2010 indicating the documents to be submitted with the recruitment applications and specifying some recruitment guidelines;
- Circular n°00000004/CAB/MINFI of May 18, 2012 on instructions relating to the keeping of the accounts;
- Circular n°00003672/C/MINFI/SG/DGB/DCOB of May 23, 2019 specifying the attributions of Financial Controllers in the light of the provisions of law n°2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Circular n°050/MINEPAT of September 24, 2019 relating to the reactivation of the internal management committees of the PPBS chain;
- Circular n°00000220/C/MINFI of July 22, 2020 specifying the modalities of organization, operation and monitoring-evaluation of the Special National Solidarity Fund for the Fight against the Coronavirus and its economic and social repercussions;



- Circular-Letter n°003070/LC/MINDDEVEL of August 5, 2021 relating to the deliberations fixing the allowances and other benefits allocated to the members of the executives of the Regions, City Councils and Councils, to the members of the regional offices and to the regional and municipal councillors;
- Joint Circular n°0002335/MINATD/MINFI of October 20, 2010 specifying the modalities of application of Law n°2009/019 of December 15, 2009 on local taxation;
- Circular No. 0001/PR/MINMAP/CAB/ of 25 April 2022 on the application of the public contract code;
- Joint Circular n°0005/MINFI/MINDCAF of June 8, 2022, on the modalities of the inventory and evaluation of the State's tangible assets and other public entities;
- Circular letter n°00005991/LC/MINFI/SG/DGB of July 07, 2021 relating to the assumption of responsibility and payment of expenses taken into account in the system of control and budget execution;
- Circular letter on the implementation, monitoring and control of the execution of the budgets of the RLAs for the 2024 financial year;
- Circular letter n°000011/LC/MINMAP/CAB of September 22, 2020 specifying the modalities for the elaboration and execution of the operating budgets of the contracting and control commissions;
- Joint circular letter MINFI/MINDDEVEL relating to the preparation of the budgets of the RLAs for the year 2024;
- Joint Instruction n°0000079/CI/MINATD/MINFI of January 10, 2012 relating to the keeping of accounts in the RLAs;
- Instruction of June 2012 setting out the standards and procedures for managing stores accounts;
- Instruction n°22/00479/IC/MINFI/MINDDEVEL of April 11, 2022 on the nomenclature of supporting documents for budgetary and accounting operations of the Local and Regional Authorities (RLA);
- Joint Instruction n°23/00007/IC/MINFI/MINDDEVEL of 31 January 2023 on the preparation, elaboration, execution and control of the budget of Regional and Local Authorities.

OTHERS

- CEMAC Customs Code.



ACRONYMS AND ABBREVIATIONS

PA	: Public Accountant	CAMPOST	: Cameroon Postal Services
ACCT	: Central Accounting Service of the Treasury	CARPA	: Support Council for the Realization of Partnership Contracts
EA	: Expenditure Authorization/Credit Card	CAS / ARMP	: Special Assignment Account / ARMP
CA	: Commitment Authorization	CCAG	: Book of General Administrative Clauses
AIR	: Revenue Tax Pre-payments	CCCM	: Central Commissions for the Control of Public Contracts
AIS	: Company Tax Pre-payments	CDI	: Divisional Tax Center
AMP	: Contracting Authority	CDMP	: Public Contract Code
AMR	: Tax Recovery Notice	CDPM	: Divisional Tenders Board
ACF	: Attestation of Tax Conformity	CEMAC	: Economic and Monetary Community of Central Africa
PCRB	: Public Contracts Regulatory Agency	CES / DDPP	: Studies and Synthesis Unit / DDPP
PO	: Purchase Order	FC	: Finance controller
APO	: Administrative Purchase Order	DFC	: Divisional Finance controller
CO	: Commitment Order	RFC	: Regional Finance controller
BEAC	: Bank of Central African States	GTC	: General Tax Code
BEAC / DN	: Bank of Central African States / National Directorate	CI / DDPP	: Information and Technology (IT) Unit / DDPP
PIB	: Public Investment Budget	CIME	: Medium Size Business Tax Center
BLD	: Customs Clearance Bulletin(slip)	ITB	: Internal Tenders Board
C2D	: Debt Cancellation and Development Contract	CNI	: National Identity Card
ASF	: Autonomous Sinking Fund	NCDDR	: National Commission for Disarmament-Demobilization-Reintegration
CDEC	: Deposits and consignments funds	CNPS	: National Social Insurance Fund
CAC	: Additional Council Taxes	CAN	: Africa Cup of Nations

SERVICES DU PREMIER MINISTRE	
VISA	
012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

CONSUPE	: Supreme State Audit Institution	DGB	: Directorate General of the Budget
COPPE	: Physical Head Count of State Personnel	DGCOOP	: Directorate General of Regional Cooperation and Integration
PC	: Payment Credit(Vote)	DGC	: Directorate General of Customs
TB	: Tenders Board	DEO	: Department of Large Enterprises
CRI	: Regional Tax Center	DGEPIP	: Directorate General for Economy and Programming of Public Investments
RTB	: Regional Tenders board	DGT	: Directorate General of Taxation
CRRIT	: Tax Refund and Restitution Unit	GDNS	: General Delegation for National Security
CRTV	: Cameroon Radio Television	DGRE	: Directorate General of External Research
STC	: Specialized Tax Center	DGTFCM	: Directorate General of the Treasury, Financial and Monetary Cooperation
CSIPLI	: Specialized Tax Center for Liberal Professions and Real Estate	DI	: Information and Technology (IT) Division
STB	: Special Tenders Board	DIPE	: Employee Information Document
RLA	: Regional and Local Authorities	DNCM	: Department of Standardization and Stores Accounting
DF:	: Division for Forecast	BOD	: Budget Orientation Debate
DPB	: Budget Preparation Division	CPD	: Shareholdings and Contributions Division
CTR	: Technical Commission for the Rehabilitation of Public and Para-public Sector Companies	DPIP	: Public Investment Programming Department
DA	: Automatic delegation	DDPP	: Department of Personnel Expenditure and Pensions
DAG	: Directorate of General Affairs	DG	: Managing Director
TD	: Tender Documents	EEP	: Companies and Public Establishments
DCOB	: Division for Budgetary Control Operations, Audit and Quality Expenditure	EP	: Public Establishment
FNE	: National Employment Fund	FEICOM	: Special Councils Mutual Support Fund
CIG	: Common Initiative Group	FCP	: Counterpart Fund
GIE	: Economic Interest Group	FINEX	: External financing
CONAC	: National Anti-Corruption Commission	HIMO	: High Labor Intensity



IRPP	: Personal Income Tax	MINTP	: Ministry of Public Works
JO	: Jobbing Order	PO	: Project Owner
LPF	: Book of Tax Procedures	DPO	: Delegated Project Owner
MATGENIE	: National Park of Civil Engineering Equipment	NAP	: Net to Pay
MINADER	: Ministry of Agriculture and Rural Development	NIU	: Unique Identifier Number
MINCOMMERCE	: Ministry of Commerce	OCB	: Cameroonian Banana Organization
MINDCAF	: Ministry of Land Surveys and Land Tenure	OI	: International Organization
MINDDEVEL	: Ministry of Decentralization and Local Development	OHADA	: Organization for the Harmonization of Business Law in Africa
MINDEF	: Ministry of Defense	OP	: Preliminary operations
MINEPAT	: Ministry of the Economy, Planning and Regional Development	NGO	: Non-Governmental Organization
MINE	: Ministry of Water and Energy	CBOD	: Chairman of the Board of Directors
MINEPDED	: Ministry of the Environment, Nature Protection and Sustainable Development	PBF	: Performance Based Funding
MINEPIA	: Ministry of Livestock, Fisheries and Animal Industries	PEF	: Economic and Financial Program
MINFI	: Ministry of Finance	PGT	: Central General Treasury
MINPOSTEL	: Ministry of Posts and Telecommunications	MINFOPRA	: Ministry of Public Service and Administrative Reform
MINREX	: Ministry of External Relations	MINHDU	: Ministry of Housing and Urban Development
MINSANTE	: Ministry of Public Health	MINMAP	: Ministry of Public Contracts
GIMAC	: Interbank Electronic Banking Group of Central Africa	CUT	: Single Treasury Account
PLANUT	: Three-year Emergency Plan	TCI	: Community Integration Tax
PM	: Prime Minister	TDL	: Local Development Tax
PROBMIS	: Program Budget Management Information System	SME	: Small and Medium Enterprises
PSP	: Standard Procedural Documents	PPA	: Administration Performance Project
IMF	: International Monetary Fund	PSL	: Withholding tax on Rent



PTF	: Technical Financial Partners	SOPECAM	: Cameroon Press and Publishing Company
PV	: Minutes	KPIT	: Public Finance Dashboard
RAP	: Annual Performance Report	PPP	: Private public partnership
RAR	: Remains to be recovered	PS	: Specialized Treasury Centre
RAV	: Audio Visual Royalty	TOR	: Terms of Reference
RFE	: State Financial Regime	TEC	: Common Exterior Tariff
GRRPA	: General Regulations of Public Accounting	TSP	: Special Tax on Petroleum Products
RIB	: Bank Identification Statement	TSR	: Special Income Tax
MT	: Municipal Treasurer	TOFE	: Table of State Financial Operations
RNC	: Non-Commercial Income	TPMG	: Treasury Paymaster General
SCDP	: Cameroonian Petroleum Deposit Company	Tax incl.	: All Taxes Included
SGDB	: Budget Document Management Service	VAT	: Value Added Tax
SNH	: National Hydrocarbons Company	ZFI	: Industrial Free Zone
SONARA	: National Refining Company		



PREFACE

The budget implementation phase constitutes the anchor point for the operationalization of the finance law. It is a crucial step which makes it possible to render visible, the actions of the State and subsequently those of other public entities. As such, it deserves guidance and clarification of the rules to be observed in order to achieve the public policy objectives that are set by the State and reflected in the Administration Performance Projects (PPAs) of the various Regional and Local Authorities.

To achieve this, just like the reference manual for the execution of the State budget and other public entities, the Regional and local Authority manual is conceived with the view of objectivity, efficiency, precision and clarity, taking into consideration all the specificities within the context characterized with accelerating and deepening decentralization on the one hand, and by the increase in the tax resources transferred to the RLAs on the other hand, and low implementation rates of transferred votes (credits) to the RLAs. Thus, the manual of procedures for the RLAs, which constitutes Annex 2 of the circular relating to the execution of the State budget, is an educational tool for all those involved in the execution of the budget. To this end, it is a compass for optimal and harmonious execution of the budget of the RLAs.

The manual comprises two main parts:

The first part presents the general framework of budget implementation, in terms of revenue and expenditure, as well as the clarification of the roles of the various stakeholders implicated in the budget implementation chain, together with the related legal framework.

The second part contains the totality of budget implementation procedures which are explicitly broken down into practical sheets; each sheet containing a concise and brief definition of the procedure, the legal references or bases, the Stakeholders, the execution modalities, the support documentation as well as the constitutive justification elements of the income/expenditure file.

In practice, apart from being the annex to the circular, it is a pedagogic tool that serves as a guide for the implementation of the budget which seeks to ensure a better understanding of procedures all in the hope that it will contribute to the efficient handling of budget execution operations and files in both in income and expenditure.

The guide is primarily intended for those involved in the budget implementation process of RLA, in particular, Vote Holders, Finance controllers and Public Accountants. The overall objective of this document is to ensure that budget execution actors in RLAs should be better equipped to be more effective and efficient in the implementation of the Finance law and the budgets of Regional and Local Authorities for the 2025 fiscal year, in a bid to achieve the targeted performance levels as enshrined in their Administration Performance Projects.



The Minister of Finance,



Louis Paul MOTAZE

INTRODUCTION

The adoption of the founding texts of public finances in Cameroon, in particular the Code of Transparency and Good Governance, the Financial Regime of the State and other public entities, the Financial Regime of the RLAs and, from July 07, 2020, the General Regulations of Public Accounts, is an added impetus to our public finance management system. These texts that are aligned to international standards in the domain of public finances, seek to consolidate the results-based budget management principle, institutionalize and enshrine transparency in the various facets of governance in public finance, as well as rationalize and strengthen controls, most especially at the regional and local levels. Particularly on the issue of control, it must be underscored that internal control has been introduced into the public finance control *architecture*.

The main function of internal control is to put in place systems that make it possible to control the risks that are inherent in the existence and functioning of any organization, like public administrations. It is an integrated system, put in place by the top hierarchy of an organization/institution, but which requires the participation of all the officials and staff of the organization of institution. In particular, it presupposes the existence of organizational charts, risk maps and procedure manuals.

In addition to these innovations, we note the promulgation of the law on the General Code of RLAs of December 24, 2019, aimed at empowering and increasing the responsibility of locally elected officials. It is not less ambitious in its aspects related to local finances in general and concerning the entire budget chain with the new paradigm of the Planification, Preparation, Budgetisation and Evaluation follow-up (PPBS) chain. This implies harmonization with the reform of the State, initiated in the 2000s aftermath, with regards to the specificities attached to decentralization and consequently local Public Finances.

In any case, it was well thought-out to develop a Manual for the implementation of RLA budgets, considering the important specificities of Local Public Finances on the one hand, and the need to vulgarize the instruments, standards and principles of reform in the implementation of local budgets on the other. In this way, and in a common and simple language, a certain number of fundamental questions are answered like: who does what? How is it done? For what purpose? In fact, the purpose of this manual is to clarify the modalities and procedures for implementing the budget, as well as the roles and responsibilities of the various stakeholders in the budget chain.

As such, for each practical sheet identified, this document sets out the definition, the legal basis, and the modalities of execution, support or elements of the file, the stakeholders and the deadlines, as the case maybe. A veritable reference manual, the text codifies the procedures with regard to the regulations in force. Finally, the tool is presented as a didactic and pedagogical instrument without leaving any less room for the obligation imposed on the various stakeholders concerned in order to promote the efficient implementation of local budgets. It is understood that this is not a permanent (written on Marble) document. It remains, as necessary, liable to update requirements in line with the difficulties of application on the ground or even the evolution of legislation and regulations in force.

Moreover, the document is divided into two parts:

- **the first part** highlights the implementation of the budget in terms of revenue and expenditure, the actors involved in the implementation of the budget, the budget nomenclature of the RLAs and specifies the modalities for the management of budget appropriations.
- **the second part** describes all the budgetary procedures through practical fact sheets.



**PART I - GENERAL FRAMEWORK FOR THE IMPLEMENTATION OF THE
BUDGETS OF REGIONAL AND LOCAL AUTHORITIES**

SERVICES DU PREMIER MINISTRE VISA	
012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

I. The general framework for the implementation of the budgets of RLA

- A. Budget implementation in income and expenditure
- B. Budget implementation Stakeholders
- C. Definition of the budget nomenclature of RLAs
- D. Methods for the management of Budget appropriations



I. THE GENERAL FRAMEWORK FOR THE IMPLEMENTATION OF THE BUDGETS OF RLAs

The implementation of the principles of results-based management and the strengthening of the role of program managers, are carried out with a view of overall performance. This has two complementary components: the achievement of the strategic objectives set in the Performance Plans of Administrations (PPAs) on the one hand; and the quality expenditure on the other. In this context, the implementation of the budgets of the RLA is done according to specific procedures which involve a number of actors and instruments.

A. EXECUTION OF THE BUDGET IN REVENUE AND EXPENDITURE

The operations of implementation of the State budget are the responsibility of the Vote holders, the Financial Controllers and the Public Accountants.

1. EXECUTION OF BUDGET IN REVENUE

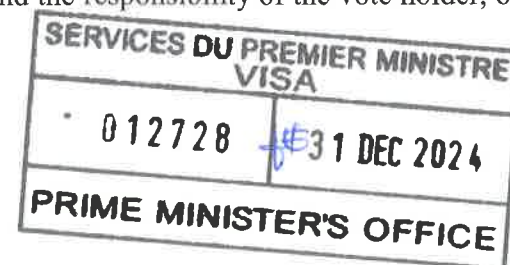
The revenues of the Regional and Local Authorities include tax revenues, operating revenues from the exploitation of lands and services, grants and subsidies, cash and financing resources. The terms and conditions described in this section do not concern tax revenues.

In the case of revenue, it should be noted that execution may be carried out with the prior issue of vouchers or with the issue of vouchers as a regularisation.

a. Execution of revenue through the prior issuance of the claim (order)

It concerns the stages of issuing, verification and payment authorization, which are concurrent and the responsibility of the vote holder, on the one hand, and revenue collection, which is the responsibility of the public accountant, on the other. As such,

The Vote Holder is responsible for three operations:



- The ascertainment of the revenue to the benefit of the RLA: this involves verifying the existence of a claim for the benefit of the latter. The Vote Holder must therefore verify that the related taxes, duties and revenue of all kinds are effectively provided for by law and/or voted by the deliberative body. He then ensures that the activity giving rise to the revenue has indeed taken place.
- The verification of the claim: this operation is about the determination and ascertainment of the amount of taxes, fees, or other revenue of any kind.
- The issue of the revenue collection order: in this operation, the vote holder issues the revenue title, based on which the public accountant/municipal Treasurer shall proceed with the collection of the revenue. This order must indicate the bases of the verification process.

The Finance controller controls the regularity of the draft revenue collection title issued by the vote holder for the collection of the service revenue, and affixes, if necessary, the “BUDGETARY VISA”

The Public Accountant is responsible for the collection of the revenue as per the collection order issued by the vote holder and controlled by the Finance controller. Prior to the recovery of the revenue, the accountant must check the regularity of the latter. He informs the Vote Holder of the revenue collection situation as well as copies the Finance Controller.

b. The execution of revenue through the issuance of the revenue title in regularization

Through this method, the public accountant goes ahead to collect income without the prior issue of a revenue collection title by the vote holder, insofar as this revenue has been the subject of a spontaneous payment. To this end, he collects and assumes responsibility for these revenues

The intermediate revenue collection center (*régie des recettes*) also comprises another exceptional revenue collection procedure in which an intermediate revenue collection agent collects revenue and in turn pays the revenue to the public accountant. This procedure aims essentially at facilitating revenue collection by taking the administration closer to the taxpayer. Nevertheless, the intermediate revenue collection agent operates under the control of the public accountant.

At the end of the process of the collection of revenue through the exceptional procedure, the vote holder then proceeds to issue a revenue collection title in regularization.

2. EXECUTION OF BUDGET IN EXPENDITURE

The execution of a public expenditure begins with the commitment of the expenditure by the vote holder, on the basis of the expressed needs and ends with the payment by the Public Accountant, of the expenditure so committed.

The execution of public expenditure is carried out either through the normal procedure or through the simplified (exceptional) procedure or through the procedure without ordering as the case may be.



a. The normal procedure

The normal expenditure execution procedure comprises of four stages: the stages of commitment, verification, authorization, (which fall under the responsibility of the Vote Holder) and the payment (which is the exclusive responsibility of the Public Accountant).

i. Commitment

By expenditure commitment, we mean the act by which by which a Vote Holder generates against the Public Authority, an obligation that will result in a charge for the latter. Commitments are done within the limits of budgetary (commitment) authorizations opened to the vote holder and remain subject to the visa of the Finance controller, in accordance with the regulations in force.

In the program budget mode, a distinction must be made between the legal commitment and the accounting commitment.

The legal commitment is materialized by the signing of the contract (administrative purchase order, jobbing order, contracts conventions, leases, mission orders, decisions, etc.). The draft acts that materialize the legal commitment are obligatorily subject to a regularity control. For this purpose, they are transmitted through mails enclosure slips, to the competent Finance controller by the Vote Holder for budgetary visa and returned in the same form.

It is strictly forbidden to sign a legal commitment act without a prior visa, authorization or requisition. The Finance controller will refrain from affixing his “VALIDATED EXPENDITURE” stamp on expenditure files that did not receive the “BUDGET VISA” stamp. Likewise, the Public Accountant will refrain from paying any expenditure file that did not receive the visas, authorization or requisition of the finance controller.

The accounting commitment constitutes the financial commitment of the Local Authority vis-à-vis the supplier, service provider or any other beneficiary. It is materialized in the case of the execution of expenditure, by affixing the budget visa on the commitment form published in the SIM_ba software. It is issued by the services of the Vote Holder, and by issuing a debt claim for the transferred appropriations (votes), if applicable.

In matters of transferred resources, the credit card does not constitute a commitment of the public entity, but simply materializes the provision of a credit to the benefit of a Vote Holder.

The debt claim or the yellow sheet of the purchase order is held by the issuing services until reception of the corresponding services (services rendered). They do not have to be given to the economic operator; only the green sheet of the commitment order is intended for him. Suppliers are therefore required to refrain from executing an order or carrying out work in the absence of these elements which confirm the financial commitment of the State.

ii. Verification



The purpose of Verification is to corroborate the reality of the debt and to ascertain the amount of the expenditure. It can only be done in view of the titles and documents providing proof of the rights acquired by the creditors. This step assumes that the goods or services have been delivered in whole or in part in accordance with the APO or the clauses contained in the contract or jobbing order, and that the invoice or partial (instalment) bill has been received. For this reason, the Vote Holder has the financial and administrative responsibility to verify, by means of the supporting documentation, the conformity of the invoice to the service provided.

The final invoices or statements corresponding to the supplies and services are settled by the Vote Holder who then authorizes the expenditure.

iii. Payment authorization (order)

Payment authorization is the administrative act by which, subsequent to the verification of the expenditure, the Vote Holder orders the public accountant to pay the debt related thereto. This administrative act takes the form of a payment mandate. The validation of expenditures that is liquidated and authorized by the vote holder is carried out by the competent Financial Controller.

At this phase, the budgetary control of the expenditure carried out by the Finance controller is materialized by the affixing of the stamp “VALIDATED EXPENDITURE” on the expenditure file. Once validated, the files are transmitted by the Finance controller, through an enclosure slip to the relevant accounting post for further processing.

Consequently, the accounting posts systematically reject any file not bearing the mention “VALIDATED EXPENDITURE” and return it to the sending department.

iv. Payment

Payment is the act by which the RLA clears its debt. No payment is made without prior financial approval on the expenditure files in terms of commitment and order for payment. The attached public accountant is solely responsible for the payment of orders and mandates, after carefore verifications have been carried out; and sanctioned by the affixing of the stamp “approved to pay”.

b. The simplified procedure

Exceptional procedures differ from the normal procedure in that for the most part, the commitment, liquidation and authorization stages are concomitant. These procedures are adapted to resolve cases of expenditure of a special or urgent nature, such as expenditure on mission expenses, decisions to release funds, subsidies, imprest accounts, etc. The modalities for carrying out expenditure in accordance with these procedures are set out in the section of procedure sheets in this manual.



c. Procedures without payment authorization (order)

This is an expenditure execution procedure in which the procedure is summarized into the simple payment of expenditure. This procedure makes it possible to greatly reduce the execution time of the expenditure, but requires a commitment to regularize the expenditure every 30 days at the initiative of the Vote holder. In any event, this regularisation must take place during the financial year concerned on the initiative of the vote holder, or at the request of the public accountant, at the end of the financial year (budgetary year). It concerns in particular, the expenditures on imprest account, the accounting control operation of the services of the accountant intervening thereafter.

B. THE STAKEHOLDERS IN THE EXECUTION OF THE BUDGET

The law establishing the General Code of RLAs establishes the Vote Holder, the Finance controller and the Public Accountant as the three main Stakeholders in the execution of public budgets. However, there are other stakeholders who participate actively in the process of executing public budgets.

1. THE VOTE HOLDER

The Vote Holder is any person having the capacity, on behalf of the Local Authority, to initiate the execution of the income or expenditure operations on the budget for which he/she is responsible.

In matters of internally generated resources (revenues), the President of the Regional Council, the President of the Regional Executive Council and the Mayor, are the only competent Vote Holders (article 121 of the law on local taxation prohibits any concession of tax collection).

Concerning expenditures, we have two categories of Vote Holders: principal Vote Holders and delegated Vote Holders.

- **Principal Vote Holders are:** the President of the Regional Council, the President of the Regional Executive Council, the City Mayor, the District Mayor, the Municipal (Rural Council) Mayor and the President of the Union of Mayors.
- **Delegated Vote Holders are** the program officers appointed by decision of the Chief Executive of the RLA and the Chairmen of the tenders' board.

After the vote and approval of the budget, the Vote Holder sends a copy respectively, to the Minister in charge of Decentralization and Local Development and the Minister in charge of Finance.

The Vote Holder is required to produce an administrative account and an annual performance report. At the end of the financial year, he transmits these approved administrative accounts to the Ministers in charge respectively, for RLA and Finance.



2. THE FINANCIAL CONTROLLER

The Financial controller is a public official appointed by the Minister of Finance to a RLA.

With regards to revenue, the Finance controller is responsible for conducting control of regularity and conformity concerning emissions of revenue collection titles (orders) of the concerned entity.

With regard to expenditure, he is responsible for a priori controls, by means of a prior visa, of budgetary operations and expenditure draft sent to him by the Vote holder in accordance with the procedures defined by the Minister in charge of Finance.

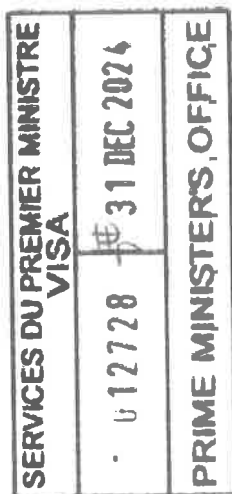
He is the judge of the regularity and conformity of the file before the "BUDGET VISA" is affixed to all draft legal commitment acts with financial implication issued by the Vote Holder. Leases, conventions and contracts are also subject to prior approval. The Finance Controller validates the expenditure file by endorsing it "VALIDATED EXPENDITURE ". In this capacity, he is responsible for approving or refusing to visa expenditure his intervention.

For Councils that do not have a finance controller, this function is assumed by the Municipal Treasurer. However, for the specific case of transferred resources, the Divisional Finance controller is competent.

Regarding the District Councils that do not have Specialized Finance controllers, the function of the finance controller is performed by the Competent Specialized Finance controller attached to the City Council, both with regard to own resources and transferred resources.

In addition to the regularity control performed over budget operations, the Specialized Finance controller is responsible for:

- affixing the budgetary visa on the revenue collection vouchers issued by the vote holder for regularisation ;
- preparing quarterly and annual reports on the implementation of the budget of the structure to which he is assigned;
- clearing of the statement of accounts for disbursed funds before forwarding them to the public accountant;
- issuing his opinion on the sincerity and sustainability of the expenditure commitment plans of the structure to which he is appointed;
- centralizing, on behalf of the Minister in charge of Finance, the budgetary operations of the authorizing officers with whom it is placed;
- ensure the respect of budgetary regulatory measures;
- to clear the quarterly or half-yearly cash of an imprest account before authorising the related expenditure.



The function of Finance Controller cannot be combined (shall be incompatible) with that of the Stores Accountant.

3. THE PUBLIC ACCOUNTANT

A public accountant is any public official regularly authorized to carry out, on an exclusive basis and on behalf of the State or other public entities, revenue, expenditure or securities handling operations, either by means of funds and securities of which he is in custody, either by internal transfers of entries, or through other accountants.

The public accountant is placed under the technical authority of the Minister in charge of Finance.

The functions of Vote Holder and accountant are separate and incompatible. There is no relationship of subordination between the Vote Holder and the accounting officer. Where necessary, the latter provides advisory support to the Vote Holder.

The Public Accountants appointed to the Regional and Local Authorities are, respectively to the Regions and Councils, the Regional Treasurers and the Municipal Treasurers.

The Public Accountants appointed to the Regions, City Councils, District Councils and Councils are appointed by a joint order of the Minister of Finance and the Minister of Decentralization and Local Development. They are selected from :

- Treasury accountants, in the case of accountants working for the Regions and City Councils;
- staff of the civil and financial services of the State or Decentralised Regional and Local Authorities, in the case of accountants appointed to the District Councils and other local.

In his capacity as Treasurer, he is responsible for the collection of all financial resources, upon presentation of supporting documents and is responsible for monitoring and revitalizing the revenue authorities of his attached structure.

As the paymaster, he is responsible for checking the regularity of expenditure documents and payment. He shall refrain from paying any expenditure file without a prior endorsement authorizing payment by the competent authority.

In accordance with the cardinal principle of separation of the functions of Vote Holder and Accountant, Vote Holders of RLAs must refrain from signing checks or other accounting documents giving rise to the direct withdrawal of funds or the payment of expenditure.

The Regional or Municipal Treasurers is the delegated Vote Holder for the appropriations earmarked for the operation of his accounting office. To this end, he/she is accredited by a decision of the Chief Executive of the relevant RLA.



The Regional or Municipal Treasurer is solely responsible for paying the expenses authorized by the Vote Holder. He co-signs the checks with one of his collaborators formally appointed at the start of the fiscal year. The act of designation of this employee is notified to the Minister of Finance and to the concerned Vote Holder.

The Regional or Municipal Treasurer shall establish on a weekly basis, the situation of cash and bank availability which he presents to the Vote holder for a better monitoring of the structure's cash flow.

To this end, the Vote Holder takes all the necessary steps to carry out the reconciliation statements necessary for adequate legibility of the accounts.

The accountant produces and transmits the monthly summary statements (account balance, internal control report, concordance report, report of RAP / RAR) to the DGTCFM for operation and consolidation.

The Municipal or Regional Treasurer is required to produce a Management Account based on figures and documents at the end of each fiscal year that he presents to the Regional / Municipal Council and transmits it to the account's jurisdiction, within the regulated deadline.

The Public Accountant may have under his authority agents who carry out specific categories of revenue operations (Revenue manager) and expenditure (Advance manager). Thus, he checks the corresponding supporting documents in advance paid to the manager before integrating them into his accounts. At the end of the financial year, it systematically checks and closes all the *imprest* accounts within its area of competence.

4. OTHER STAKEHOLDERS

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

MINEPAT is responsible, in accordance with Decree No. 2008/220 of July 4, 2008 on the Organization of the Ministry of the Economy, Planning and Regional Development, for the development and implementation of the economy policy of the nation as well as regional planning.

With regard to the execution of the PIB, MINEPAT is mainly responsible for:

- Contribute to the launch of the execution of the State Budget, PIB component;
- Coordinate the allocation of the general decentralization investment grant component and its breaking down into operations, in liaison with MINDDEVEL;
- Ensure the quality of the expenditure to be committed, in accordance with the project log. Therefore, any modification of the project log (material errors on expenditure authorizations, transfers of investment credits, change in the nature of the expenditure, creation of new tasks, etc.) must be approved in advance.
- Ensure the follow-up and control of the execution of the PIB, all sources of funding combined.



As part of monitoring the execution of the PIB, MINEPAT regularly produces monthly, quarterly, half-yearly and annual reports on the execution of the PIB. This permanent monitoring is operationalized at the central level and at the deconcentrated level by the regular holding of:

- Participatory monitoring committees for the physical and financial execution of public investment at municipal, Divisional, regional and national levels;
- Quarterly reviews organized in collaboration with MINMAP and MINFI;
- Monthly consultation frameworks for the proper execution of the PIB at the level of the Ministries;
- Monthly consultation frameworks for the proper execution of the PIB with the Governors and SDOs.

Regarding the execution of jointly financed projects, a Committee for the reconciliation of data on disbursements of External Financing (FINEX) and Fund Appeals has been set up at MINEPAT and includes the specialized services of MINEPAT, MINFI and ASF. Its mission is:

- Examination of substantive appeal requests from Project Owners before their transmission to the ASF for execution;
- The centralization of data produced on Public Contracts and the physical and financial execution of public investment projects under joint financing at MINEPAT (DGEPIP, DGCOOP), MINFI, ASF, MINMAP and in the Project Management Units;
- Reconciliation of data from different sources: MINEPAT, MINFI, ASF and Project Management Units;
- The provision, on time, of financial execution data for public investment projects retained in the Finance Law and relating to joint financing, with a view to providing budget cover for MINFI;
- The production of monthly data, in order to feed the reports on public contracts and the physical and financial execution of jointly funded projects, monthly reports on the execution of the PIB, the reports of the National PIB monitoring committee, the PIB appendix to the Regulation Law and the quarterly reports on the execution of the overall State budget;
- The proposal for action measures to remove obstacles to the proper physical and financial execution of public investment projects under joint financing.

b. Ministry of Public Contracts (MINMAP)

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

- assists the project owners in the programming of contracts and the updating of the contract programming journals;
- organizes the contract programming days at the beginning of each budgetary year, in liaison with the ministries and concerned administrations;
- prepares and distributes the contract programming logbook before the beginning of the budgetary year, in order to facilitate the start of contracting as soon as the PIB is made executable;



- is the body responsible for the external control of the execution of public contracts. To this end, it:
 - verifies, through unannounced checks, the effectiveness and quality of the services provided and received;
 - verifies whether the signed contract is in accordance with the tender documents, the award decision and the offer of the selected contractor;
 - verifies the ex post facto, on the basis of a copy of all the instalments received in terms of the appropriateness amongst the billed services , payments and the services provided.
 - receives a copy of the provisional accounts and checks the final accounts for works contracts or the last invoice for other types of service

c. The Public Contract Authority

The Authority in charge of public contracts is the Minister in charge of public contracts. It organizes and ensures the proper functioning of the public contract system. In this capacity, it:

- creates the Public Contract award Commissions and the Central Control Commissions;
- signs the texts of application of the Public contract Code;
- pronounces sanctions on the stakeholders of bad practices and disputes resulting from public contracts, as well as disagreements between public agents;
- has the power to authorize exceptional procedures.

The Public Contract Authority may, if necessary, refer the matter to itself to sanction a procedure.

d. MINDDEVEL

In accordance with Decree No. 2018/449 of August 1, 2018, MINDDEVEL is responsible for the development, monitoring, implementation and evaluation of the Government's policy on decentralization, as well as the promotion local development. It exercises, under the authority of the President of the Republic, the supervision of the State over the Regional and Local Authorities. As such, it:

- monitors and controls the Regional and Local Authorities;
- approves RLA personnel recruitment acts from the 7th category;
- approves the financial decisions granting certain advantages to the executives of the RLAs ;
- approves, within the framework of decentralized cooperation, the draft contracts of partnership agreements ;



e. The supervisory authority of the RLAs

In accordance with law n ° 2019/024 of December 24, 2019 on the General Code of RLAs, Governors and Prefects supervise RLAs at the local level. As such, they:

- approve the budgets and accounts of the RLAs especially those relating to budgets and accounts;
- approve the recruitment acts of RLA staff that fall below category 7;
- verify and transmit to MINDDEVEL the financial decisions granting certain advantages to the executives of the RLAs;
- Endorse and transmit to the Minister in charge of Decentralisation within the context of Regional and Local Authorities, the draft contracts of partnership agreements;

f. Public Contract Regulatory Agency (ARMP)

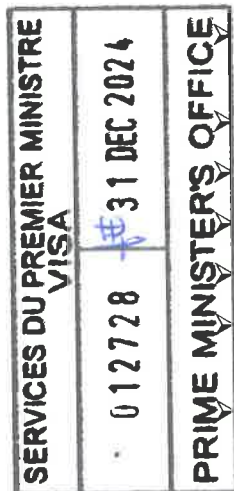
According to the provisions of article 48 of the Decree on the Code of Public Contracts, the ARMP is responsible for ensuring the regulation of the public contracts system. It is the supervisor and facilitator of the system.

Its missions therefore include:

- formulate notices to the Authority in charge of public contracts for the definition and improvement of policies in this area;
- ensure the application of the principles of good governance, in particular by the implementation of preventive means to fight against bad practices in public contracts;
- ensure the proper application of the rules by all stakeholders through notices and recommendations;
- propose reforms in the field of public contracts to the authority responsible for public contracts;
- define training policies and strategies in public contracts and develop a professional and institutional framework in this area;
- approve experts in the field of public contracts;
- investigate disputes arising from public contracts procedures and formulate technical notices to the committee responsible for examining bidders' appeals;
- propose procedural sanctions to the public contract authority.

g. Special Council Support Funds for Mutual Assistance and Equipment (FEICOM)

The main mission of the Fund is to contribute to the harmonious development of all the Regional and Local Authorities on the basis of national solidarity and inter-regional and inter-council balance, in conjunction with the concerned administrations.



- Centralizes and redistributes regional taxes and duties subject to equalization, as well as council additional tax and other council and regional taxes subject to equalization, in accordance with the regulations in force.
- Provides regions, municipalities, council unions and beneficiary City Councils with the corresponding shares of the General Decentralization Grant approved by the government.
- Proceeds to the payment of the remuneration of the presidents and members of the offices of the Regional Councils, as well as of the Council Executives.
- Participates in financial operations aimed at promoting local economic development, in conjunction with other administrations and concerned structures, in particular: the mobilization of national and international resources as well as financial intermediation in the research and management of resources from decentralized cooperation, in favour of the Regional and Local Authorities.

h. Deposit and Consignment fund

Decree N°2011/105 of 15 April 2011 sets out the organization and operation of the Deposit and Consignment fund. Its mission is to collect, preserve and manage public or private funds and assets, in accordance with the laws and regulations in force. To this end, it collects deposits in four (04) categories, notably:

- administrative deposits;
- judicial deposits;
- conventional deposits;
- any deposit authorised by laws and regulations.

i. Tenders Board

Tenders Boards are technical support bodies placed with the Project Owners, the Delegated Project Owners of the RLAs, for the award of public contracts, the amounts of which are at least equal to five (05) million CFA francs. The Authority in charge of Public Contracts creates them.

The role of these committees is:

- To examine and issue a technical notice on the draft tender documents and quotation requests prepared by the Project Owners and the Delegated Project Owners;
- To examine and adopt, if necessary, the scoring grids before the examination of the offers;
- To proceed with the opening of the tender files;
- To set up the tender analysis sub-committees;



- To prepare, if necessary, the files to be submitted to the notice of the Central Contracts Control Commissions;
- To formulate proposals for the award of contracts to Project Owners or Delegated Project Owners;
- To examine and issue a technical notice on draft amendments and on draft contracts awarded following the mutual agreement procedure.

The provisions of the decree on the Public Contract Code distinguish four (04) types of commissions, in accordance with the table below.

Type of Tenders Board	Positioning	Role
Internal Tenders boards	Placed with the Project Owners	<ul style="list-style-type: none"> - examination of the tender documents and transmission to the project owner for publication; - examination of the bids, examination of the analysis reports, proposal of award to the project owner; - examination of the draft contracts awarded by mutual agreement procedure
Regional Tenders Boards	Placed under Regional Governors for contracts relating to delegated credits at the Regional level	
Divisional Contracts commissions	Placed under the Senior Divisional Officers, for contracts relating to delegated credits at the Divisional level, and for the contracts of Regional and Local Authorities not having a Tenders board.	

j. Central Contracts Control Commissions (CCCM)

The Central Contracts Control Commissions are technical bodies placed under the Minister in charge of public contracts to ensure a priori control of public contract procedures falling within their competence initiated by the Contracting Authority or the Delegated Contracting Authority. However, they may be created by the Authority in charge of Public Procurement under the Regional Governors (Article 24 of the Decree on the Public Procurement Code).

The Central Contracts Control Commissions are contacted by the Project Owners or the Delegated Project Owners depending on the nature of the services and the thresholds.

They issue a notice on:

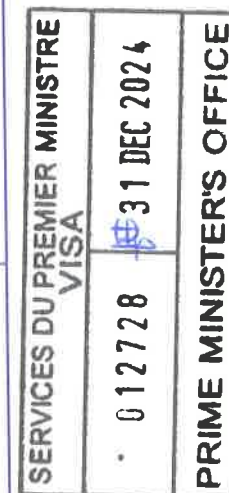
- The bidding documents prepared by the Contracting Authority or the Delegated Contracting Authority examined by the Tenders Boards;
- The Contracts award procedure;



- Proposals for the award of Tenders boards, validated by the Contracting Parties or the Delegated Contracting Parties;
- Contracts awarded following the mutual agreement procedure of their competence thresholds and any draft amendments.

There are five types of central contracts control commissions according to the table below.

Central Contracts Control Commissions	Field of intervention	Competency threshold
the Central Commission for the Control of Road Works Contracts	<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; - construction works of classical works of art as well as the studies and the project management relating thereto; - supply of furniture and auxiliary installations directly or indirectly linked to the said works; 	consultations for which the cumulative amount of the lots is greater than or equal to five (5) billion FCFA, as well as for contracts awarded following the mutual agreement procedure of the same threshold
the Central Commission for Contracts Control of 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 studies and the project management relating thereto); - hydraulic, electrification and telecommunications construction as well as the related studies and project management; - supply of furniture and auxiliary installations directly or indirectly linked to the said works. 	consultations for which the cumulative amount of the lots is greater than or equal to one (1) billion FCFA, as well as for contracts awarded following the mutual agreement procedure of the same threshold
the Central Commission for the Control of Buildings and Community Equipment Contracts	<ul style="list-style-type: none"> - construction or rehabilitation work on buildings as well as the related studies and project management; - development works of public places, green spaces, sports and leisure grounds as well as the studies and the project management relating thereto; - maintenance work; - supply of furniture and ancillary installations directly or indirectly linked to the said works. 	consultations for which the cumulative amount of the lots is greater than or equal to five hundred (500) million FCFA as well as for contracts awarded following the mutual agreement procedure of the same threshold
the Central Commission for the Control of General Supply	<ul style="list-style-type: none"> - supply of office equipment; - supply of books, school, teaching and learning materials; - supply of consumables, sanitary equipment and biomedical 	consultations for which the cumulative amount of the lots is greater than or equal to two



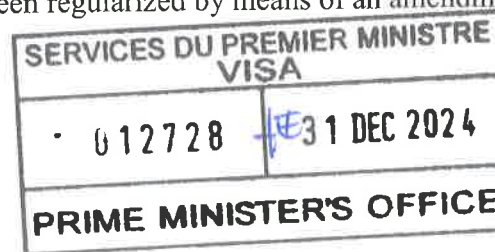
Central Contracts Control Commissions	Field of intervention	Competency threshold
Contracts	equipment; - agricultural inputs and raw materials; - supply of electronic and electrical equipment; - supply and maintenance of vehicles and machinery; - other supplies not falling within the competence of another Tender Commission.	hundred and fifty (250) million FCFA as well as for contracts awarded following the mutual agreement procedure of the same threshold
the Central Commission for the Control of Services and Intellectual Services Contracts	- studies, audits, consultations, surveys and polls; - counselling, 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 committees; - definition of the choices of computer equipment and of the production of software and software packages; - all other intellectual services.	consultations for which the cumulative amount of the lots is greater than or equal to one hundred (100) million FCFA, as well as for contracts awarded following the mutual agreement procedure of the same threshold.

k. Reception Commission and Follow-up of Technical Revenue Commission

The services performed within the framework of public contracts are systematically the subject of reception by a commission whose composition is indicated in the Special Book of Administrative Clauses of contract and according to the terms defined by the General Book of Administrative Clauses for works, supplies, intellectual services and benefits.

In this sense, the reception committee is competent for partial, provisional and / or final reception of works and supplies contracts. The Technical Monitoring and Reception Commission is responsible for Study and Audit Contracts. Reception is carried out by the works contract reception commission or the monitoring and technical reception commission; this commission verifies, where applicable, the existence of certificates of conformity, as well as the pre-reception report, before pronouncing the reception of the works or the technical reception of the studies:

- the service orders notified to the co-contractor during performance have all been regularized by means of an amendment;
- the certificates of conformity and the existing pre-reception report.



Reception or follow-up and technical reception operations shall give rise to the immediately signing of minutes of the reception committee, immediately after meeting, indicating whether or not the reception is accepted and, if applicable, the reservations to be lifted, together with time limits, before the pronouncement of said reception.

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

The ceilings of allowances paid to the chairman, members and rapporteurs of these committees are defined by order n ° 403 / A / MINMAP / CAB of October 21, 2019. These allowances are supported by the budget of the Project Owner or Delegated Project Owner.

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

The ISAMPC is the Internal Contracts Administrative Management Structure.

Project Owners and Delegated Project Owners shall set up ISAMPCs to assist them in the execution of their duties, particularly at the stage of:

- project maturation;
- the development of contract plans and their monitoring
- preparation of draft consultation documents, in conjunction with the technical services
- receiving of tenders;
- finalising draft contracts and amendments before subscription
- preparation of project presentation notes
- filing of documents;
- transmitting to the relevant actors the documents generated during the award and execution of public contracts;
- drafting quarterly, half-yearly and annual reports on the award and execution of contracts.

Thus, ISAMPCs play the role of interface with the other departments of the Contracting Authority or Delegated Contracting Authority, the Contact Commissions, the Central Contract Control Commissions, and the other administrations and officials competent in the field of public contracts.

Until SIGAMPs are effectively set up by the Contracting Authority and Delegated Contracting Authority in their organizational charts, in accordance with the provisions of Order N°212/A/MINMAP of 28 September 2021 organizing the functioning of the Internal Structures for the Administrative Management of Public Contracts (SIGAMP), the internal Services currently in charge of administrative matters related to public contracts take the place of SIGAMPs.



m. Committee responsible for examining complaints resulting from Public Contracts (CER)

The Contract Review Committee is a body set up with the responsibility of regulating public contracts, called upon to examine the complaints of tenders who consider themselves to be cheated, and to propose, if necessary, appropriate measures to the Public Contract Authority (Articles 5.j and 49 of the Public Contract Code).

The Contracts Review Committee is responsible for:

- receiving and examining complaints lodged by any candidate or tender who considers himself to have been cheated in the contract procedure
- examining the complaints of any co-contractor of the Administration who considers himself cheated in the execution of his contract;
- formulating proposals to the Public Contract Authority for measures to sanction the concerns or stakeholders involved, in accordance with the provisions of Articles 188 to 196 of the Public Contract Code

n. Project owners and Delegate project owners (POs/DPOs)

The project owner is the head of the executive of a Regional and Local Authority. The delegated project owner is a person designated to represent the project owner.

The project owner is responsible for conducting the contracting procedures for projects under his administration. As such, he is responsible, among other things, for:

- The carrying out of preliminary studies and ensuring, in conjunction with the concerned administrations, the maturation of projects to be entered in the budget;
- The development of the draft contracts award and execution plan;
- The availability of funding;
- The Preparation of consultation files;
- The launch of consultations;
- The Awarding of contracts;
- The Signing and notification of contracts;
- The termination of public contracts;
- The transmission of periodic reports relating to the award and execution of contracts, to the Ministry responsible for public contracts and to the body responsible for regulating public contracts.



o. Contracting Authority

The Contracting Authority is a natural person authorized to lead the contract award procedure and to sign the related contracts.

p. Chief of Service for Contracts

The Chief of Service for Contracts is a physical person accredited by the Project Owner or Delegated Project Owner for a general administrative, financial and technical assistance at the stages of defining, elaborating, executing and receiving of works or services rendered, which is the subject of the contract.

Placed under the authority of the Project Owner or Delegated Project Owner, the Chief Service for Contracts controls the general execution of works. He determines all the technical - financial measures relating to the project and represents the Project Owner or Delegated Project Owner during competent meeting sessions for litigations.

q. Contract Engineer

The Contracts engineer is a physical or legal person under public law accredited by the Project Owner or Delegated Project Owner for the monitoring and technical – financial execution of the contract. As such, it:

- approves the execution plan and the various modifications proposed by the co-contractor, or by the Project Manager if applicable;
- endoses (visas) the instalment payment (decompt) of the works/services performed;
- checks and counter signs the attachments with the co-contracting party;
- ensures the implementation of the various guarantees, both during the execution phase and for the life of the project.

The role of the contract engineer is carried out by the RLA when it has the necessary expertises related to the nature of the works (services rendered) or by the Technical Services of the State, according to the table below:

Contract Engineer	Nature of contract
Ministry of Housing and Urban Development	<ul style="list-style-type: none">- urban construction, repair, restoration, rehabilitation of roads and various 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 local authority administrative property;- road works and structures;



Contract Engineer	Nature of contract
	<ul style="list-style-type: none"> - acquisition of civil engineering machinery (MATGENIE); - technical studies relating to the operations involved; - airport and railway work.
Ministry of Posts and Telecommunications	<ul style="list-style-type: none"> - telecommunication works; - studies relating to telecommunication works.
Ministry of State Properties, Surveys and Land Tenue	<ul style="list-style-type: none"> - land appraisals - cadastral work for the maintenance, repair and rehabilitation of public buildings and administrative properties - acquisition of moveable properties - studies relating to these operations
Ministry of Water and Energy	<ul style="list-style-type: none"> - electrification, sanitation, water supply, contract of generator sets - studies relating to these operations - construction of electrical production facilities.
Ministry of Agriculture and Rural Development	<ul style="list-style-type: none"> - pesticides - rural micro-infrastructure - rural engineering work
Ministry of Livestock, Fisheries and Animal House Boundry	<ul style="list-style-type: none"> - veterinary products
Ministry of Public Health	<ul style="list-style-type: none"> - supply of drugs, reagents and consumables - acquisition of special medical equipment - Equipement of health units
Ministry of Forests and Wildlife Ministry of the Environment, Nature Protection and Sustainable Development	<ul style="list-style-type: none"> - specific projects linked to reforestation or falling within their respective fields of activity
National Centre for Studies and	<ul style="list-style-type: none"> - acquisition of second-hand agricultural machinery and equipment



Contract Engineer	Nature of contract
Experimentation of Agricultural Mechanism (CENEEMA)	

r. Project Coordinator

The Project Coordinator is a moral or legal person of public or private law, charged by the Project Owner or the Project Owner's Representative to guarantee his interests at the stages of definition, development, management of the execution and reception of the works/services of the contract.

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

As such, it ensures, among other things:

- the control and quality of the services performed and proceed or not, for pre-acceptance of the parts of the work performed;
- verifies the quantities to be attached and approves the instalment payment.

The Project Coordinator may be public or private person in accordance with the provisions of Order No. 401/A/MINMAP/CAB of 21 October 2019 setting out the modalities for the use of private project management and the terms and conditions for the exercise of public project management.

s. Co-contractor of the administration (service provider)

The co-contracting party of the administration is any natural or legal person party to the contract, responsible for the performance of the services provided for in the contract. He performs the services, in accordance with the provisions of the contract (contract, Jobbing Order, Administrative, Purchase Order).

t. Permanent Standing Committee for the Verification of Statements, Revision and Updating of Prices.

This committee is responsible, within the context of Decision No 17/781/ARMP/DG of 27 April 2012, for verifying the statements for the revision and updating of public procurement prices.

u. Stores Accountants

Stores accountants are public officials responsible for management of stores (movable and immovable property acquired by RLA) from the moment of their acquisition, to handling and to their disposal.



In accordance with the provisions of Circular No. 0000004/CAB/MINFI of 18 May 2012 on instructions relating to the keeping of stores accounts, the stores accountant prepares a material management account under the responsibility of the voteholder. In this respect, the voteholder shall make available to the Stores Accountant the books and documents that comply with the regulations in force.

To facilitate the production of this account, the circular emphasizes the obligation of the vote holder to make available to the stores accounts books and documents regulating stores accounting.

v. Imprest account manager and ad hoc cashier

The imprest account manager is a public official designated by an act that seeks to create or reopen an *imprest* account. He is responsible, on behalf of the public accountant, for operations relating to the funds placed at his disposal and authorized by the manager, in return for sufficient and regular supporting documents which he needs to keep his accounts.

For this purpose, he produces quarterly accounts or, where applicable, at the end of the operation. This accounting is integrated into the accounting recordings of the assigned management post of the *imprest* accounts.

The ad hoc cashier is a designated public official within the framework of the execution of expenditure through the disbursement of funds. He is responsible for the account of the Public Accountant, on the basis of an expense report, with the payment of expenses in return for sufficient and regular supporting documents, and the production of a statement of account.

The conditions for being appointed manager or appointed *imprest* accounts cashier are as follows:

- be a municipal or State employee on release and is of at least the 8th category or a civil servant on *secondment* of at least the B category for the Regions and the City Council;
- be a municipal or State employee on release and is of at least the 6th category, or a civil servant on *secondment* of at least the C category, for the sud-divisional and district council;
- be in service in the beneficiary structure of the *imprest* management or of the disbursement decision;
- must never have been found guilty or sanctioned for mismanagement of public funds;
- have transmitted, where applicable, the statement of accounts for the previous financial year, for clearance.

w. Revenue collection agent

This is a public official duly appointed by an act of the head of the RLA executive following the proposal of the public accountant to proceed with the collection of certain categories of revenue, on behalf of the attached public accountant.

SERVICES DU PREMIER MINISTRE VISA	
012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

He deposits the revenue he collects to the attached public accountant every ten (10) days at the most, or when the ceiling or maximum set for cash on hand is reached.

C. THE BUDGETARY NOMENCLATURE OF RLAs

Budgetary management in RLAs is governed by a new nomenclature. In this case, Decree No. 2021/3353 / PM of 17 June 2021, which replaced Decree No. 2010/1735 / PM of 1 June 2010.

This nomenclature takes into account the program codified on one character (unit of specialization of budgetary credits and field of attachment of local and public policies).

The codification of the budget charge differs depending on whether it is revenue or expenditure:

- With regard to revenue, the budget charge is coded in six characters, namely: the title (1 character), the article (2 characters), the paragraph (1 character) and the heading (1 character);
- With regard to expenditure, the budget charge includes at least 14 characters, in particular:
 - the year, coded on two characters, comes at the top of the charge number. Its code corresponds to the last two digits of the year.
 - The program coded on one character (unit of specialization of budgetary credits and field of attachment of local public policies).
 - The action, which is a sub -division of the program is coded over two characters at most.
 - The function is coded on four characters.
 - The title, article, paragraph and heading which correspond to the economic nature of the expenditure are coded on six characters.

The expense allocation is codified as follows:



Year	Programmatic classification		Functional classification			Economic classification			
	Program	Action	Division	Group	Class	Title	Item	Paragraph	Section
2 Characters	1 Character	1 or 2 character	2 characters	1 character	1 Character	1 Character	2 characters	1 character	2 characters
XX	X	X or XX	XX	X	X	X	XX	X	XX

For the 2025 budget year, the presentation and implementation of the budget in the RLAs is by program and by function. The presentation and execution of economic nature was to be applicable as from 1 January 2023.

Example of codification in terms of revenue:

Paragraph	06 positions (example 171030: Property tax on real estate property)
-----------	---

Example of coding in terms of expenditure:

Budget year	02 positions (example 24, for the year 2025)
Program	01 position (example 1: improvement of the supply of basic social services)
Action	02 positions (example 01: strengthening of the health system and assistance to populations)
Function	04 positions (example 1090: social protection)
Paragraph	06 positions (example: 266111: basic salary of staff under contract)

Budget year	Program	Action	Function	Paragraph
2 5	1	0 1	1 0 9 0	2 6 6 1 1 1



NB: The aforementioned classifications are listed in the appendix of decree n ° 2021/3353 / PM of June 17, 2021 and which forms an integral part thereof. This appendix can be updated if need be, by an act of the Minister in charge of Finance, the authority for standardization of public accounts.

D. MANAGEMENT MODALITIES FOR BUDGETARY APPROPRIATION

1. OPENING OF CREDITS (VOTES) OF RLAs

Budget appropriations shall be enforceable from the 01 January of the current fiscal year after a vote by the deliberative organ and approved by order of the state representative.

2. CATEGORIES OF CREDIT AND HOW THEY ARE CONSUMED

a. Mode of consumption of commitment Authorization and Payment credits

Commitment authorizations (AE) are the upper limit of expenditure which may be committed during a financial year and, where appropriate, paid over several years.

Payment appropriations (CP) are the upper limit of expenditure that may be paid during the financial year to cover commitments entered into under commitment authorizations.

The amount allocated in commitment credits and payment credits differs only for certain types of capital expenditure.

b. General case of Commitment Authorizations for recurrent expenditure excluding interest on debt

These **Commitment Authorizations** are consumed at the moment the commitment is made which results in committing the RLA. They must be available at the time of the legal commitment and consumed when the commitment form is validated.

c. Special case of Commitment Authorizations for investment expenditure

Once a functional tranche has been defined, i.e., within the regulation of article 34 (3) of the law on the financial regime of the State and other public entities, an individualized unit forming a coherent whole and of such a nature as to be put into service or executed without addition, all the corresponding



commitment Authorizations must be earmarked.

This allocation makes the Commitment Authorizations unavailable for any other use. In addition, it provides a carry-forward option that is not permitted in other cases.

Once the allocation has been made, the commitment Authorizations are used in the same way as other commitment authorizations, in a bit as commitments are made. This means that the same allocation of commitment authorizations may correspond to several different commitments, for example in the following cases

- Contract with as many suppliers as there are lots;
- A contract with a single contractor, but with firm and firm-to-firm phases.

3. MODIFICATION OF CREDITS BY THE DELIBERATING BODY

a. Amending (additional) budget

In accordance with the provisions of articles 387 and 388 of the General Code of RLAs, the amending budget is, if necessary, voted by the deliberative body during the financial year. It is intended to adjust the forecasts of the initial budget.

b. Transfers of Credits

Transfers of appropriations from program to program are made by deliberation of the deliberative body, approved by the representative of the State (article 378).

c. Fungibility

This is a mechanism which permits a Vote Holder to modify the allocation of appropriations within a program or a sub-program.

By virtue of article 32 of the law on the Financial Regime of the State, within each program or endowment, credits are fungible and their presentation by title is only indicative and is not binding on Vote Holders or accountants in execution operations of the budget.

However, the appropriations opened for staff costs cannot be increased. Likewise, the credits opened for investment expenditure cannot be reduced.



In application of these provisions, the principal Vote Holder authorizes by decision the modification of title to title, on a proposal from the program or concerned sub-program manager. This decision must mention the initial title and the new destination of these credits.

Transfers of appropriations within a program are carried out through an order of the chief executive.

The cumulative amount of transfers within a program may not exceed 2% of the appropriations opened.

4. RULES FOR THE CONSUMPTION OF CREDITS

a. Withdrawal of Commitments

If the commitment of expenditure is not followed by execution, a withdrawal can be made which has the effect of making the credit available again in Commitment authorization.

The commitment withdrawal is made by the Vote Holder after approval by the competent finance controller.
The commitment withdrawal can only be done in the same year of commitment or in the following year.

b. Payment credits

The PCs are consumed at the time of the accounting assumption bearing the mention "*Seen and good for payment*", as it results in the normal procedure of the recognition of the service made. They are necessarily available at the time of authorisation and consumed at the time of validation of the payment by the attached accountant.

c. Rules applicable to multi-annual contracts

The common principles are that the volume of approvals of commitment necessary to cover legal commitments is the amount that finances the firm commitment that is assessed in light of the legal act, as the minimum amount at which the RLA s' is committed;

- in the event of a public contract giving rise to a multi annual commitment, the authorization of commitment is consumed from the first year of execution of the said contract and the payment credits are consumed each year over the duration of the execution of the contract.

Specifically for multi-year contracts:

- the commitment authorizations are, for the first year, consumed up to the level of the firm commitments; the amount of the firm portion is increased, if necessary, by the amount of the compensation for withdrawal;



- the strengthening of a conditional phase gives rise to the consumption of an additional commitment authorization equal to the legal commitment relating to this conditional phase, less the amount of any forfeiture;
- payment appropriations are consumed up to the amount of the payments for the year;
- the duration of the initial commitment does not include any renewals;
- price revisions and possible renewals are covered by an additional commitment as necessary.

Regarding public contracts subject to the allotment formality, the authorization to engage is consumed when the contract is signed.

For public contracts giving rise to a framework agreement:

- the commitment authorizations are consumed as the service orders are taken;
- payment credits are paid when paying invoices.

For two-stage public contracts (design and construction):

- the commitment authorizations are consumed when the service orders for each phase are issued;
- payment appropriations are issued when settling accounts.

5. CARRY FORWARD

Pursuant to article 414 (paragraphs 3 and 4) of the law establishing the General Code of RLA, the credits available on a program at the end of the year can be carried over to the same program within the limit of the CAs consumed but that have not yet given rise to payment. These postponements are carried out by order of the Chief Executive after the assent of the committee responsible for financial matters.

Only consumed Expenditure Authorizations can be carried forward. By Expenditure Authorizations consumed, we mean:

- Expenditure Authorizations committed in the strict sense of the term that have not yet given rise to the consumption of the Payment credits;
- Expenditure Authorizations earmarked to cover an entire functional tranche and not yet formally committed.

These can only be carried forward once, i.e. to the financial year following the year of transfer. Exceptionally, the legislative body may grant a further carry forward.

In the case of committed Expenditure Authorizations in the strictest sense, that have not yet given rise to the consumption of the Payment credits, the legislative body may, as far as it deems necessary, proceed to the examination and cancellation Expenditure Authorizations that has not given rise to any recent movement



The appropriations transferred to the RLAs are implemented in AE equal to CP. To this end, appropriations not used within the limits of the budgetary calendar are deemed to have fallen into foreclosure.

E. MANAGEMENT MODALITIES OF PUBLIC CONTRACTS

To optimize the Decentralization process, the following elements shall be taken into consideration:

- existence of the maturity elements of the projects taking into account, among other things, environmental standards, prior to the launch of the call for tenders, by mutual agreement and the use of special contracts, if applicable;
- programming of the award of contracts during conferences organized for the purpose and the execution of the within the related fiscal year ;
- compliance with procurement deadlines;
- pre-qualification within the framework of a restricted call for tenders of a minimum number of three (03) candidates, a formality whose non-compliance gives rise to the call for tenders opened by the Contracting Authority or the Delegated Contracting Authority;
- existence of a certificate certifying that the tenderer is not subject to any prohibition or forfeiture provided for by the legislation in force;
- capping of the threshold of modification of contracts at 30% of the initial amount of contract including VAT
- transmission by the Project Owner to the MINMAP and the ARMP of the documentation generated by the award and execution of contracts within the regulatory period of 72 hours, from their generation
- Convening of the members of the Technical Acceptance or Acceptance Commission and the MINMAP observer within 07 days before the scheduled date for the acceptance or technical acceptance.

Vote holders and Delegated Vote holders shall refrain from:

- to sign and enter into letters, orders and contracts that have not been approved in advance by the competent Financial Controller;
- to sign a contract or a jobbing letter for which they have been notified by the Public Contract Authority or by the Public Contract Regulatory Agency of the suspension of the related contracting procedure;
- Splitting contracts to circumvent regulations or procurement thresholds;
- to accept services or supplies without prior commitments;
- dealing with third parties or companies in suspension of payments, in a situation of judicial liquidation, or excluded from public procurement;
- order the payment of additional services in the absence of the corresponding modifications
- to cover the mission or travel expenses of public officials responsible for the control of works, through the company's contract;-
- commit the remaining investment credits resulting from competition. These leftovers constitute budgetary savings.



- to modify the consistency of the services provided in the contract without an amendment. However, when the financial impact is less than 10% of the amount of the basic contract, the modification may be made by means of an office order which must be regularised by an amendment before the provisional acceptance of the services.

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

- the tender documents made available to bidders;
- the offer of the administration's co-contractor;
- the award decision;
- contracts and amendments signed and notified;
- the schedule for the execution of the services;
- service orders, including those prescribing the start of services;
- provisional and final statements;
- the summons to the reception and technical acceptance committees;
- the acceptance and technical acceptance reports;
- the reports on the completion of the technical and financial execution of the projects;
- the reports of both private and public inspection missions.



PART II - PRACTICAL SHEETS FOR THE BUDGETARY IMPLEMENTATION OF RLAs



II. Practical sheets for the implementation of the budget of RLAs

- A. Prior operations for execution of budget
- B. Procedures for the implementation of the budget in revenue
- C. Procedures for the implementation of the budget in expenditure



II. PRATICAL SHEETS FOR THE IMPLEMENTATION OF THE BUDGETS OF RLAs

A. PRIOR OPERATIONS FOR EXECUTION OF BUDGET

Operations prior to the implementation of the budget are those which must be carried out at the beginning of the fiscal year or before the execution of certain expenditure. They include:

1. THE ACCREDITATION OF VOTE HOLDERS
2. THE PROVISION OF THE NECESSARY DOCUMENTS FOR THE IMPLEMENTATION OF THE BUDGET
3. THE PROVISION OF SYSTEMATICALLY DELEGATED BUDGET APPROPRIATIONS
4. CORRECTION OF ERRORS ON BUDGET APPROPRIATION TRANSFERRED TO RLA

SERVICES DU PREMIER MINISTRE VISA	
012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

Definition and legal reference :

Accreditation is the authorization granted to a Vote Holder to execute expenditure, either on all the budget lines of a structure, or on a limited number. Accreditation may be granted automatically to principal Vote Holders, or by a decision of the competent authority to secondary or delegated Vote Holders.

It is also the obligation imposed on an agent involved in the financial operations of public bodies to notify other agents designated by laws and regulations, either by appointment or election of their specimen signature (accreditation).

Legal references

- General Code of RLAs;
- Financial Regime of the State (Art.66 al. 4);
- Decree No. 2020/375 of July 07, 2020 on the General Regulation of Public Accounting (Art.9);
- Circular n ° 004 / CAB / PM of 12 November 2015 relating to the end of service for retired public officials;
- Circular letter n° 00001/LC/MINMAP/CAB of September 22, 2000 specifying the modalities and execution of the operating budgets of commissions for the award and control of contracts
- Any other text in force on the subject.

Stakeholders and execution modalities**i. Remark on the accreditation of the principal Vote Holders**

The head of the executive of the RLA, in his capacity as principal Vote Holder is automatically accredited on all the budget lines of the RLA. This accreditation is materialized on the specimen signature form, the MINDDEVEL order on the election of the chief executive of the RLA and a copy of his/her NIC. In this case, he/she sends the complete accreditation file to the Finance controller and to the designated Public Accountant.

ii. Accreditation of delegated Vote Holders

The Principal Vote holders shall accredit Delegated Vote holders on exhaustively defined budgetary headings.

The accreditation file includes the appointment decision and a copy of the NIC of the official to be accredited and the specimen signature form. The file must be transmitted by the principal Vote Holder to the Finance controller and to the Municipal / Regional Treasurer

With regard to internal Tenders Boards, the Chairman of the commission is the Vote Holder. He is accredited by the principal Vote holder at the start of each fiscal year.

The Regional or Municipal Treasurer is the Vote Holder for the recurrent credits earmarked for the accounting office. To this end, he/she is accredited by the principal Vote Holder of the concerned RLA.

SERVICES DU PREMIER MINISTRE
VISA

12728 31 DEC 2024

PRIME MINISTER'S OFFICE

**Supporting
documents and
deadlines**

- Accreditation form comprises the name, grade, function, service number as the case maybe and the specimen signature of the delegated official, specifying the budget lines and signed by the competent authority (the Principal Vote holder);
- Recent pay slip, less than three months old;
- Appointment Decision (with regard to delegated Vote Holder);
- MINNDEVEL decree on the election of the municipal or regional executive;
- Copy of the CNI of the person to be accredited;
- Designation decision in the case of the program manager.



Sheet N° OP-02	PROVISION OF DOCUMENTS NECESSARY FOR THE IMPLEMENTATION OF THE BUDGET
Definition and legal reference:	<p>A budget implementation document is any medium used to implement a revenue or expenditure item. This includes the approved budget of the RLA and all its annexes, approved financial deliberations, payment orders, cash vouchers, transfer vouchers, receipts and credit utilisation sheets or any other document provided for by the texts in force.</p> <p>Legal references:</p> <ul style="list-style-type: none"> - law on the General Code of RLAs; - Law n ° 2018/012 of July 11, 2018 on the Financial Regime of the State and other public entities; - decree n ° 2013/066 of February 28, 2013 on the organization of the Ministry of Finance; - decree n ° 2013/159 of May 15, 2013 on the special regime for the administrative control of public finances; - decree n ° 2020/375 of 07 July 2020 on the general regulations for public accounting - any other text in force on the subject.
Stakeholders and execution modalities	<p>Those involved in the procedure for receiving budget execution documents are:</p> <ul style="list-style-type: none"> - the Vote Holders; - the specialized finance controllers; - the RFCs/DFCs - the municipal / regional treasurers <p>Other documents for budget execution : <i>The other accounting documents in this case the receipts</i>, are discharged by the municipal / regional treasurer at the level of the DGTCFM or at the level of the National Printing Press (by the commission of reception of inactive values of the RLA).</p> <p>NB: - the credit consumption forms are down loaded by the Specialized Finance controllers at the level of the DGB. - the approved budget and its annexes, as well as all approved deliberations, are forwarded to the competent FC and Public Accountant by the Vote Holder of the RLA</p>
Supporting documents and deadlines	<p>The following documents emanate from this procedure, namely:</p> <ul style="list-style-type: none"> - the approved budget and annexes and all deliberations; - credit consumption reports; - receipts.

SERVICES DU PREMIER MINISTRE	
VISA	
• 012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

THE PROVISION OF SYSTEMATICALLY DELEGATED BUDGET CREDITS**Definition and legal reference:**

The budget executed for the current year is the one adopted by the deliberative body and approved by the representative of the State.

At the start of the fiscal year, the Services of the Vote holder upload the electronic version of the approved budget into the SIM_ba software application. In addition, the Vote holder sends a physical copy of this budget to the Finance controller and to the Municipal / Regional Treasurer.

The systematic delegation of budget appropriations is a Commitment Authorization (CA) or Payment Credits (PC) given to a Vote Holder within the limit of the amount of delegated credits. Usually, the delegated credits in CA and PC are of the same amount. However, with regard to multi-year investment expenditure, budgetary delegations in PC only relate to the tranche for the current fiscal year.

Legal references

This procedure is governed by:

- the law on the General Code of RLAs;
- the finance law for the current fiscal year;
- Law n° 2018/012 of July 11, 2018 on the Financial Regime of the State and other public entities;
- decree n° 2013/066 of February 28, 2013 on the organization of the Ministry of Finance;
- Decree No. 2013/159 of May 15, 2013 on the Special Regime for the Administrative Control of public finances;
- Decree No. 2020/375 of July 07, 2020 on the General Regulations for Public Accounting;
- Decree No. 2019/281 of May 31, 2019 setting up the calendar for the State budget;
- the joint order n°00031/AC/MINDEVEL/MINFI of March 3, 2021 fixing the budgetary calendar of the RLA;
- any other text in force on the subject.

**Stakeholders and execution modalities**

The Automatic delegation of votes is issued only for transferred resources.

- The Chief Executives of the Regions receive automatic delegations of credits from the specialized Finance controllers attached to the RLAs.
- The heads of the executives of the City Councils and of the District Councils, where applicable, receive automatic delegations from the Specialized Finance controllers;
- The heads of the executives of the Rural Council receive automatic delegations from the territorially competent Divisional Finance controllers (DFCs);
- The receipt of these DA is against discharge including indication of their names and surnames, full addresses, and national identity card numbers;
- DFCs send, after distribution, to RFCs a copy of the detailed discharge report, which in turn will centralize and forward the information through a

	<p>consolidated report to the DGB (SGDB).</p> <p>DAs assigned to non-existent structures, must be immediately returned to DGB by RFC upon printing.</p>
<p>Supporting documents and deadlines</p>	<p>Supporting document:</p> <ul style="list-style-type: none"> - RLA budget and its annexes; - Listings and standard procedural documents (expenditure authorizations). <p>Deadlines:</p> <ul style="list-style-type: none"> • The budget must be sent to the Finance controller and to the Municipal / Regional Treasurer before the start of the financial year • Automatic delegations must be made available: <ul style="list-style-type: none"> - before the start of the financial year, transmission of the budgetary allocations entered for the first semester; - before July 1, transmission of the second semester allocations for the second semester.



CORRECTION OF MATERIAL ERRORS ON EXPENDITURE AUTHORISATIONS OF VOTES TRANSFERRED TO RLAs

The modification of the expenditure authorisations initially made available to the authorising officers of the Decentralized Local Authorities may take place either because of the need to correct an error in the budgetary coding of the expenditure authorization, or at the initiative of the said authorizing officers to modify the purpose of the expenditure.

There are three (03) types of errors on expenditure authorizations: (i) material errors on the expenditure authorization; (ii) errors on the budgetary charge; (iii) errors in the assignment of the financial district of the accounting post.

Material errors are input errors relating to the project name, the project location, the quantity to be executed and the accounting item in the same financial district, and whose correction does not change the economic nature of the project, nor the manager of the concerned expenditure, nor the financial district of assignment.

Errors in the budgetary allocation generally refer to:

- i. errors in the economic nature and the recipient structure of the expenditure, the correction of which requires a change in the budgetary allocation on which the expenditure authorization is based.
- ii. inconsistency between the credit manager and the structure for which the expenditure is intended, corresponding to the case where the designated credit manager is not a manager of the structure for which the expenditure is intended or a manager with hierarchical authority over the management of appropriations intended for the management of the said structure.

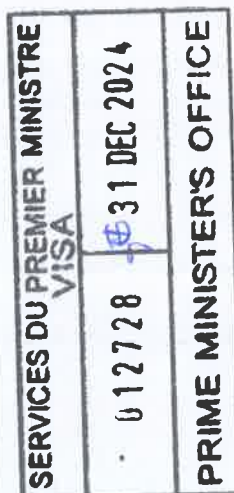
The error in the assignment of the financial district of the accounting post describes the case where the accounting post to which the expenditure authorization is assigned is located in a different financial district from that of the expenditure manager.

When these last two cases occur, the concerned expenditure authorizations are returned to the DGB (MINFI) for cancellation.

Legal references:

- Law No. 2018/012 of July 11, 2018 on the financial regime of the State and other public entities;
- Finance Act for the fiscal year;
- Decree No. 2001 establishing the ARMP;
- Decree No. 2018/366 of June 20, 2018 on the Public Contract Code;
- Decree No. 033/CAB/PM of February 13, 2007 putting into force the general administrative clauses applicable to public contracts;

Definition and Legal references :



	<ul style="list-style-type: none"> - Joint Circular-Letter n°001/MINEPAT-MINAT of January 10, 2017 relating to the reinforcement of the mechanisms of Monitoring and Control of the execution of the Public Investment budget by means of consultation frameworks; - Law n°2019/024 of December 24, 2019 on the General Code of Decentralized Territorial Communities; - any other text in force on the subject.
<p style="color: red; text-align: center;">Stakeholders and modalities of execution</p>	<ul style="list-style-type: none"> - MINFI ; - the Minister in charge of Public Investments; - the Governor with territorial jurisdiction - the territorially competent Prefect; - the territorially competent representative of the sectoral concerned Administration; - the competent State Engineer; - the territorially competent Delegate of the Ministry in charge of Investment - the competent territorial delegate of MINMAP; - the competent territorial delegate of MINDDEVEL; - the competent Financial Controller. <p>Execution modalities:</p> <p><i>In the case of material errors:</i></p> <p>The amendment of an expenditure authorisation may be made at the local level or require prior cancellation of the authorisation at central level</p> <p>Modification of the Expenditure Authority made locally: Cases of correction of material errors</p> <p>The correction of a material error or the modification of a project at the initiative of the RLA whose changes do not modify the economic nature is done during a special session of the consultation framework around the Governor / Prefect territorially competent. The session is sanctioned by a report. A copy of the said minutes is sent to the Minister/Vote Holder of the budgetary Chapter under which the expenditure is authorized and to the Minister responsible for public investments to take into account.</p> <p><i>In case of errors requiring a cancellation of the Expenditure Authorization:</i></p>



	<p>The correction of errors in budget allocation, in the financial district of the accounting post from one Region to another, in the inconsistency between the manager and the structure receiving the expenditure or the modification of a project at the initiative of the CTD by changing the budget allocation or the nature of the type of budget transaction the splitting of an expenditure authorization into two expenditure authorizations, at least one of which has a different output/type of transaction from the initial authorization, the merging of two expenditure authorizations into a single authorization is carried out at central government level, after a meeting of the consultation framework led by the Governor/Prefect has been held and approved by a set of minutes, in accordance with the following steps :</p> <ul style="list-style-type: none"> - holding of a session of the consultation framework around the Governor/Prefect, sanctioned by a Minutes; - transmission of a copy of the minutes of the meeting of the consultation framework and the original of the expenditure authorization to be cancelled, within 15 days, by the Governor/Senior Divisional Officer to MINEPAT for verification; - transmission by MINEPAT to MINFI, with a copy to the administration having transferred the competence, of the expenditure authorization for cancellation and/or correction of the error within 05 working days; - MINFI issues a new expenditure authorization to the beneficiary CTD by the said administration, according to the new nature of expenditure, within 10 working days; - transmission under a slip by the MINFI by the technical services of the transferring administration, to the Regional Financial Control of the jurisdiction of the CTD, with a copy to the beneficiary CTD within 10 days.
<p style="text-align: center;">Supporting documents and deadlines</p>	<p>Supporting documents:</p> <ul style="list-style-type: none"> - correspondence from the Administrative Authority convening the special session of the consultation framework - the extract from the project diary or the annual work plan mentioning the error; - the minutes sanctioning the work of the special session of the consultation framework; - the original of the expenditure authorization to be cancelled;



B. PROCEDURES FOR BUDGET IMPLEMENTATION IN REVENUE (INCOME)

The procedures for implementing the revenue budget refer to the procedures for issuing, verifying and collecting revenue. The RLA's revenues include: tax revenues, income from the use of land and services, grants and subsidies, cash resources and financing.

The receipts that have been the subject of spontaneous collection necessarily give rise to their issuance in regularization.

The payments made to the Public Accountant systematically give rise to the issue of a receipt.

Before describing these procedures, it is necessary to specify their methods of collection and the prohibitions common to revenue and expenditure transactions, before distinguishing tax revenue from non-tax revenue.

- **COMMON FISCAL TERMS AND PROHIBITIONS FOR BUDGETARY OPERATIONS IN REVENUE AND EXPENDITURE**

- 1. Methods of collecting taxes on expenditure relating to the acquisition of goods and services**
- 2. Methods of collecting taxes on personnel expenses**
- 3. Tax prohibitions linked to the execution of the budgets RLAs**

- **TAX REVENUES**

- 1. Compensation of taxes**
- 2. Reimbursement of overpayments**
- 3. Issue of taxes withheld at source**
- 4. Issuance, verification and collection of taxes and duties**
- 5. Issuance, verification, collection and control of local taxes and para-fiscal taxes**
- 6. Issuance, verification, collection and control of the land revenue taxes**
- 7. Windscreen license**
- 8. Stamp duty on advertising**
- 9. Dimension stamp**



- **COMMON FISCAL TERMS AND PROHIBITIONS FOR BUDGETARY OPERATIONS IN REVENUE AND EXPENDITURE**

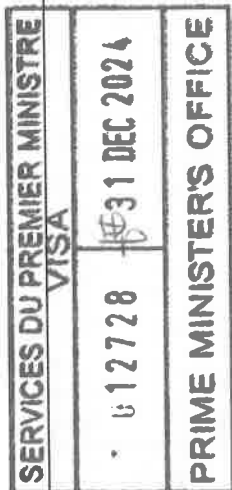
1. **Methods of collecting taxes on expenditure relating to the acquisition of goods and services**
2. **Methods of collecting taxes on personnel expenses**
3. **Tax prohibitions linked to the execution of the budgets RLA**



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

<p>Definition and legal reference:</p>	<ul style="list-style-type: none"> - The withholding (deduction at source) of taxes due on invoices paid from the budget of the RLAs is done depending on whether expenditure is executed through the normal procedure or the exceptional procedures, as the case may be. - The list of public entities authorized to deduct VAT at source and the prepayments of income tax is drawn up annually by the Minister in charge of Finance. <p>Legal references</p> <ul style="list-style-type: none"> - the law on the General Code of RLAs; - Articles 116 to 118 of the GTC; - any other text in force on the subject.
<p>Stakeholders and execution modalities</p>	<p style="text-align: center;">i. Regarding expenditure executed through the normal procedure</p> <p>The normal procedure is that which follows the classic stages of execution of public expenditure, in particular the commitment, the verification, the authorization and the payment stages, after services have been duly rendered.</p> <ul style="list-style-type: none"> - The obligation to discharge and commit taxes and duties <p>Article 116 of the General Tax Code requires those responsible for authorizing public expenditure to commit at the same time both the actual expenditure and the corresponding taxes and duties.</p> <p>Any Vote holder, prior to the authorization of an expenditure, should in addition to the attestation of tax conformity, request from the service provider of a tax recovery notice established as per type of tax generated from the computer system of the Directorate General of Taxes. This notice states the taxes and duties due on the occasion of the contract which are liable to deduction at source by the Treasury accountants.</p> <p>The Finance controller ensures that the tax recovery notices is generated from the computer system of the Directorate General of Taxes and that the service provider retained the taxes and duties at the source, before affixing his VISA.</p> <ul style="list-style-type: none"> - The obligation to withhold (deduct) taxes at source during the payment stage of the expenditure execution process <p>The taxes incurred and authorized are compulsorily collected by way of deduction at source by the public accountant when paying invoices.</p>





The RLAs and structures as such are not authorized to automatically withhold taxes paid from their budgets at source, the Minister of Finance annually draws up the list of public entities authorized to carry out withholding at source, of VAT and income tax deposit.

As the RLAs and their decentralised bodies are not authorised to automatically deduct at source the taxes and levies paid from their budgets, the Minister of Finance draws up an annual list of public entities authorised to deduct VAT and income tax on account at source.

With respect to the finance law for the 2019 financial year, the non-repayment within the prescribed legal deadlines of taxes, duties and taxes withheld at source, gives rise to the application of a fixed fine that cannot be remitted or reduced according to the scale 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 25 000 001-50 000 000 F CFA five million (5 000 000);
- More than 50 000 000: F CFA ten million (10 000 000).

In the same light, the 2019 Finance Law prohibits any reduction or moderation on the principal of taxes withheld at source.

It should be recalled that withholding taxes is not practiced within the framework of the services rendered between Public Establishments (PEs) on the one hand, and companies authorized to deduct taxes at the source through an order of the Minister in charge of Finance, on the other hand.

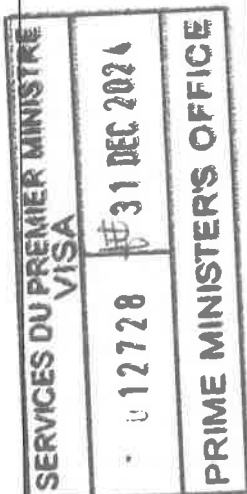
In another perspective and subject to the exemption from the withholding duly granted by the Minister in charge of Finance, the State operates the withholding with regard to all its suppliers, including those authorized to withhold at source. The 2020 finance law specifies that penalties and increases relating to taxes withheld at source remain eligible for discounts and moderations.

Thus, the invoices of Service Providers and Suppliers of public entities authorized to withhold taxes at source, are not paid all taxes included. The taxes and duties resulting from their transactions are withheld and returned to the fund of the related tax structure no later than the 15th of the month following that in which the said withholdings occurred against the issuance of a receipt. Finally, the entity that withheld the tax is required to issue a withholding tax certificate, which must be generated by the DGI's information system.

In accordance with the provisions of article 134 of the GTC, the start-up advances paid on the budget of the Regional and Local Authorities, are systematically subject to withholding of VAT.

Thus, in the context of start-up advances, only the tax-free portion of the amount of the advance granted is mandated for the benefit of the Service Provider, with VAT to be withheld at source by the public accountant.

The Finance controller and the Vote Holder ensure that VAT has been paid on the start-up advance.



Total amount of contract Excluding tax (VAT) FCFA 1 000 000 000 FCFA including VAT 192 500 000 in total all taxes included (TTC) 1 192 500 000. The purchaser receives an advance payment corresponding to 20% of the amount including tax, or FCFA 238,500,000 including tax. The start-up advance is reimbursed during the settlement of the first settlement up to 50% and the second settlement up to 50% as well.

The table below illustrates the methods of withholding VAT on the start-up advance and its charge to the accounts at the time of its refund.

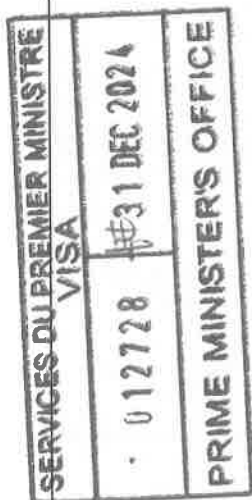
	Starting advance	Count 1	Count 2	Count 3
Amount HT	200,000,000	400,000,000	400,000,000	200,000,000
AD refund	-	100,000,000	100,000,000	-
Net amount excluding VAT	200,000,000	300,000,000	300,000,000	200,000,000
VAT (19.25%)	38,500,000	57,750,000	57,750,000	38,500,000
AIR (2.2%)	-	8,800,000	8,800,000	4,400,000
Amount incl.	238,500,000	357,750,000	357,750,000	238,500,000
NAP	200,000,000	291,200,000	291,200,000	195,600,000

Note:

- the amount of VAT due on the start-up advance, i.e. 38,500,000 CFA francs, must be withheld at source when the said advance is paid to the successful tenderer (bidder);
- when the start-up advance is returned, VAT is settled on the net amount excluding VAT, namely that obtained after charging the portion of the start-up advance;
- the reimbursement of the start-up advance is made before tax.

ii. Regarding the expenditure executed through the exceptional procedures

Exceptional procedures for the execution of public expenditure are understood to mean, expenditure carried out through *imprest* accounts, special appropriation accounts, cash advances, funds disbursement decisions, direct interventions, etc.



- **Mechanisms for collecting taxes and levies on expenditure done through the exceptional procedures**

Since January 1, 2018, taxes and duties on expenditure executed through exceptional procedures are deducted at source at the time that the public accountant is releasing the funds to their beneficiaries.

Payment of invoices on the funds thus made available, are no longer subject to a new withholding of taxes.

State subventions to RLAs are not liable to tax deductions at source.

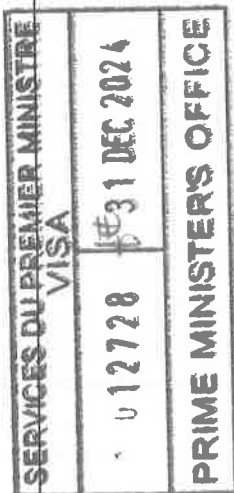
For the implementation of this new mechanism, articles 116 bis of the GTC (General Tax Code) institutes the following obligations for vote holder, finance controllers, public accountants, ad hoc cashier and administrators:

▪ **Obligations of Vote holders**

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

The expenditure *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 expenses, etc.), the estimated cost excluding taxes of each transaction, the corresponding tax and the amount inclusive of all taxes according as exemplified in the table below:

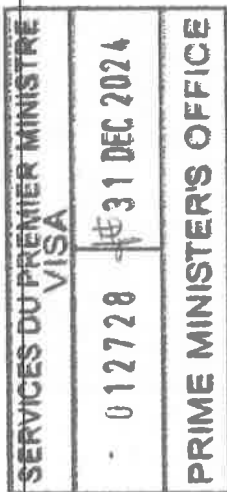
Nature of expenditure	Amount Tax exclusive (HT)	Nature of Tax	Rate (%)	Tax amount	Amount Tax inclusive (TTC)	NAP
<i>I. Acquisition of goods and services</i>						
Purchase office supplies		VAT	19.25			
		AIR	5.5			
Office rental		VAT	19.25			
		Withholding tax on rent	15			
Technical assistance contract abroad		TSR	3			



<i>Subtotal 1</i>						
<i>II. Staff costs</i>						
Wages		IRPP	See scale			
		CCF	See scale			
		RAV	See scale			
		TDL	See scale			
Gratuities		RNC	11			
Mission expenses		//	//			
Statutory premium		IRPP	5.28			
<i>Subtotal 2</i>						
Grand Total (1 + 2)						

Thus, only taxes and duties due depending on the nature of the expenditure, must be assessed and withheld at source. As a reminder, the following are applicable:

- for goods and services: Value Added Tax (VAT) at the rate of 19.25%; prepayment of the Income Tax (IR) at the single rate of 5.5% regardless of the tax regime;
- for staff costs (salary income and statutory bonus): Personal Income Tax (IRPP) at the rate of 5.28%;
- for non-pay of financial benefits and those not guided by texts, allowances granted to members of committees, commissions and working groups, remuneration of athletes and artists, remuneration allocated to members of the boards of Directors of Public Establishments and Public Enterprises for any reason 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 regime: the IR / IS deduction at the rate of 5.5%.
- for services paid to persons domiciled abroad, with the exception of services relating to drugs and medical consumables which are



exempted 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 service provision operations in Cameroon, the TSR withheld at source is equivalent to a down payment of income tax due by this permanent establishment in Cameroon.

- For rents paid through *imprest* accounts where applicable: the withholding tax at the rate of 15%.

When committing expenditures through these exceptional procedures, the Vote Holder must ensure that there exist sufficient funds (credits) to cover both the sums due to the third-party contracting authority and those intended for the payment of all related taxes and duties.

Under penalty of rejection by the competent services of the Ministry of Finance, any decision to make funds available must be accompanied by an expenditure *memo* (statement) that specifies on the one hand, the total amount excluding tax of the planned expenditure, and on the other hand the amount of the corresponding taxes and duties.

The sums to be mandated in the name of the Vote Holder or revenue collector must represent only the tax exclusive amount of the expenditure in question.

▪ ***The obligations of Finance controllers***

In order to ensure the effective recovery of taxes and duties due on expenditure carried out through the exceptional procedures, a forecast and availability control of taxes and duties is carried out beforehand by the Finance controller, before affixing the "BUDGETARY VISA " and validation of the expenditure file.

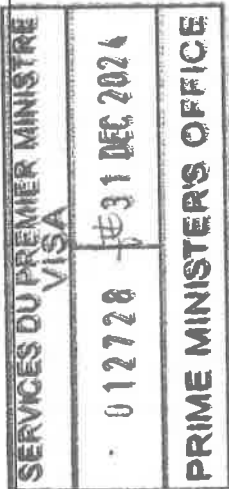
The Finance controller and the Assigned Accountant ensure that the Vote Holder has previously settled, on the basis of the expenditure *memo*, the various taxes due.

The Finance controller ensures, on the basis of the payment appropriations entered in the budget of the RLA and on the expense report presented, that commitments are made separately in respect of taxes due on the one hand; and on behalf of the balance to be mandated to the benefit of the Vote Holder and the revenue collector on the other hand.

▪ ***The obligations of Public Accountants***

Public Accountants ensure the regular and exact payment of taxes and duties before affixing the words "SEEN, GOOD FOR PAYMENT" and are required to systematically carry out tax deductions at source when disbursing funds.

Thus, only the tax exclusive amount must be paid to the benefit of the Vote Holder, *ad hoc* cashier, or *imprest* manager by the public accountant who in turn issues a tax declaration receipt for the deductions made.



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 withholding taxes on the basis of invoices or decisions to disburse the funds relating thereto, when this deduction has not been made by the public accountant. These include the Road Fund (FR), the Autonomous Sinking Fund (ASF) and the National Hydrocarbons Company (SNH).

For the specific case of security expenses paid by SNH, and in the absence of an expense report, the provisions are considered exclusive of tax (HT). The corresponding taxes and duties are covered by the budget by the competent services.

Taxes and duties paid on the basis of expense reports and withholding at source by any public body or enterprise making payments on behalf of the State, must be declared and remitted no later than the 15th of the month following that in the month from which the payment was made.

▪ ***The obligations of ad hoc cashiers and the imprest account managers***

All ad hoc cashiers and imprest managers are required to declare their existence to the tax authorities within 15 days of the date of their appointment as follows:

- for managers residing in Yaounde: with the Specialized Tax Centre for Public Establishments, Regional and Local Authorities and other MFOUNDI Bodies (CSI-EPA-RLA-OM).
- for managers in Douala to: The Divisional Tax Centre of Douala 1er
- for administrators from other regions: from their related Divisional Tax Centre.

Ad hoc cashiers and imprest account managers of public entities registered with a tax centre file their tax declarations with the said centre.

With a view to effective fiscal monitoring of expenditure incurred on the budget of the RLA through exceptional procedures, the operational structures of the DGI are required to identify and enter from the start of the financial year in their respective files, the same as all other taxpayers, administrators and ad hoc cashier duly appointed by the competent authorities, and to establish for this purpose, tax files giving rise to regular updates. Express notification of this registration together with the place of remittance of taxes and duties must be made to the interested parties by their centre of attachment. The same applies to the reminder of the tax obligations incumbent on them, in particular the declaration and monthly repayment of withholdings made, the filing at the end of each quarter of the detailed statement of expenditure paid out of the funds made available to them, as well as their information on the quarterly checks that will be carried out.

Before any payment of the invoices on the sums made available, the ad hoc cashiers and managers must require the presentation of the notices of taxes assessment and duties due on the operation issued by the tax centre of the service provider. The tax notice serves as proof of withholding tax for the service provider.

Taxes and duties settled on the basis of expenditure statements and withheld at source during exceptional expenditure execution procedures give rise to regularizations by the ad hoc cashier or the fund manager, when at the end of the period. In the actual execution of said expenditure,

	<p>an insufficiency of the accountant's initial deductions is noted.</p> <p>Taxes and duties withheld at source as regularization must be declared and remitted by the banknotes and administrators of public funds no later than the 15th of the month following the withholding at source, at the counters of the banks in the accounts of the collector of their corresponding tax centre. A payment receipt must be issued for this purpose by the competent Tax Collector.</p> <p>In addition to the obligation of declaration of existence referred to above, ad hoc cashiers and imprest managers of public funds are required to file a detailed statement with their corresponding tax centre no later than the 15th of the month following the end of each quarter. Expenses paid out of funds received by them, as well as taxes and duties withheld at source during the provision of the said funds, and those possibly retained and returned by themselves as regularization.</p> <p>Should be annexed to the detailed statement referred to above, a copy of the decision to disburse funds and the invoices paid, accompanied by the corresponding payment receipts.</p>
<p>Supporting documents and deadlines</p>	<p><i>For expenditures executed through the normal procedure:</i></p> <p>The commitment act, attestation of tax conformity, tax recovery notice established by nature of tax, generated from the computer system of the Directorate General of Taxes, attestation of withholding at source generated from the computer system of the Directorate General of Taxes, receipts for payment of withheld tax.</p> <p><i>According to the exceptional procedure:</i></p> <p>The funds disbursement decision, the expenditure <i>memo</i> (statement) as well as the expenditure commitment decision, separate commitments for taxes and duties due on the one hand and for the account of the balance to be mandated for the benefit of the Vote Holder and the ad hoc cashier on the other hand, declaration of receipt for the deductions made, invoices or decisions to disburse funds, tax notice.</p> <p>The taxes and duties resulting from the transactions are withheld and paid to the competent tax centre no later than the 15th of the month following that in which the said withholdings occurred against the issuance of a receipt. Filing by the public accountants at the end of each quarter of the detailed statement of expenditure paid from the funds made available to them.</p> <p>Declaration of existence of the ad hoc cashier or imprest manager to the tax administration within 15 days of the date of his designation, giving rise to the opening of the tax file and registration in the taxpayer file. Express notification of this registration together with the place of repayment of taxes and duties.</p> <p>Quarterly checks.</p>

SERVICES DU PREMIER MINISTRE VISA	
012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

MODALITIES FOR COLLECTING TAXES ON PERSONNEL EXPENDITURE

Definition and legal reference:

The withholding of taxes due on staff salaries paid from the budgets of RLAs is done depending on whether such salaries are paid through the normal or exceptional procedures.

Legal references

- the law on the General Code of RLAs;
- law on the Labor Code of 1992;
- decree n°2020/7951 of the PM of December 30, 2020 on the harmonization of the age of retirement of the State agents under the Labor Code ;
- General Tax Code (articles 116 to 118);
- Any other text in force on the matter.

Stakeholders and execution modalities

➤ Stakeholders

- Service of the Vote Holder
- Financial Controller
- Public Accountant

➤ Modalities

i. Normal procedure

The procedure for executing personnel expenses is considered normal, when it is processed through computerized systems.

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

The tax due by employees of the public sector, just like those in the private sector, is withheld at source by the employer upon each payment of taxable amount. Mention is made on the pay slip that is delivered to the employee.

By 15 March at the latest, all employers are required to provide their employees with a detailed summary statement showing all the earnings and remuneration paid during the previous calendar year, as well as the details of the deductions made at source from these sums. Failure to comply with this obligation of recapitulative statement exposes the entity to penalties provided for in Article L104 of the Tax Procedures, in force.



ii. Exceptional procedures

The procedure for execution of personnel expenditures is considered exceptional, when it is not carried out within the framework of dedicated computerized processing systems. These include expenses paid on the basis of the amounts due or on the basis of disbursed funds.

When personnel expenditures are executed according to the exceptional procedure, taxes are paid at the rate of 5.28%.

NB: for the specific case of monthly allowances and benefits paid to members of regional or municipal executive bodies, income tax will be calculated as follows:

- accessories to the basic monthly salary, such as duty and representation allowances, cash allowances representing benefits in kind (electricity, water, etc.) are subject to the IRPP in the category of salaries and wages, by application of the scale provided for in Article 69 (1) of the CGI;
- session allowances and lump-sum allowances are subject to IRPP in the category of non-commercial income (RNC) at a rate of 11%.

Regarding Non-Commercial Revenue (RNC), the public entities within which the payment is made, withholds 11% of the gross amount including Additional Council Tax (CAC) and pays the remainder, or 89% to the beneficiaries.

For all public administrations, public establishments and similar ones located in the MFOUNDI Division, the declaration and payment of the RNC withholding is done exclusively with the Specialized Centre for Taxes of Public Establishments, Regional and Local Authorities and other MFOUNDI Bodies (CSI -EPA-RLA-OM). Cash transfers of these deductions are made at bank counters.

These entities also attach to their declarations a summary of the sums paid and the amount of the corresponding tax. For control purposes, the pouring structure must keep for a period of at least five (05) years the attendance sheets mentioning, among others, the surname (s) and first name (s), signature, function or capacity of the beneficiary, the amount received, as well as the date of payment.

Finally, the aforementioned deduction, applicable to all remunerations paid, releases all other reporting obligations for the beneficiary.

Statement of sums due or the funds disbursement decisions, attendance or payment sheets, payment form.

Supporting documents and deadlines

Declaration no later than the 15th of the month following the month in which the deductions were made.



TAX PROHIBITIONS RELATED TO THE IMPLEMENTATION OF THE BUDGET**Definition and legal reference :****Legal references**

- 2017 Finance Law (5th art) ;
- Article L 7 bis. - (3) of the GTC;
- any other text in force on the subject.

Stakeholders and execution modalities**1) PROHIBITION OF EXONERATION AND EXEMPTIONS FROM TAXES, DUTIES AND TAXES DUE FOR CAUSE OF ASSIGNMENT.**

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

Likewise, in application of the principle of non-allocation of revenue, taxes withheld at source or for which the taxpayer is only the legally liable person are not, in any case, the subject of compensation of any kind. These include in particular VAT, TSPP, payroll deductions and, in general, all taxes and duties for which a taxpayer is constituted as a collector under the laws and regulations in force.

2) PROHIBITION OF TAX CLAUSES THAT DO NOT COMPLY WITH LAWS AND REGULATIONS

The law establishes the formal prohibition of signing agreements or specifications containing tax clauses outside the framework of laws and regulations establishing legally instituted exceptional tax regimes. Also obtaining tax advantages both in form and in substance must henceforth comply with the general framework of exceptional tax regimes already legally established. With regard to the agreements of sectoral administrations (commercial contracts, public contracts, etc.) containing tax clauses excluding those legally established, the signing of these clauses are subject to the prior validation by the Minister of Finance (technical notice of the Minister of Finance).

In any case, the signing of any type of convention (framework agreement, commercial contract, MOU, memorandum of understanding, etc.) is subject to the express authorization of the President of the Republic.



- **TAX REVENUE**

1. **Compensation of taxes and other duties**
2. **Refund of overpaid tax**
3. **Issuance of withholding taxes**
4. **Issuance, settlement and collection of taxes**
5. **Issuance, assessment, collection and control of local taxes and parafiscal charges**
6. **Issuance, verification, collection and control of state, cadastral and land revenues**
7. **Dimension stamp**
8. **Windscreen license fees**
9. **Stamp duty on advertising**



COMPENSATION OF TAXES AND OTHER LEVIES

Definition and legal reference:

The offsetting of taxes and duties is a procedure which makes it possible to reduce the tax burden of a taxpayer by charging the taxes and duties due (VAT, excise duties, customs duties) on the validated VAT credits. In other words, this procedure has the effect of avoiding the taxpayer to pay additional costs for the payment of taxes and duties, by allowing him to use his tax claims (tax credits) towards the State, to reduce or even cancel the said taxes payable, which constitute its tax debt.

Legal references

- General Tax Code (article 149);
- any other text in force on the subject.



(i) Taxes that can be compensated with VAT credits

The following taxes are compensable with non-chargeable VAT credits; the VAT itself, excise duties and customs duties:

- with regard to VAT, compensation can cover both the principal of this tax and the CAC door-to-door duties;
- for excise duties, it concerns both duties paid internally and those paid at the door;
- As for customs duties, they are understood to be the Common External Tariff (TEC), to the exclusion of service fees like the Community Integration Tax or the IT fee.

(ii) The conditions of compensation

Compensation is subject to three cumulative conditions:

- the justification by the applicant of an activity that has not been interrupted for more than two years at the time of the request: this can be established by any means, in particular tax declarations, receipts for payment of taxes and duties, documents administrative tax, etc.
- the absence of a partial or general accounting audit in progress: this means that the taxpayer subject to a documentary control procedure or a one-off control may, subject to the first condition referred to above, claim of this provision;
- proof that the invoices have not been paid in cash.

(iii) The actual compensation procedure

Compensation cannot be carried out 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 uninterrupted activity for two years.

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

The decision authorizing the compensation is taken by the Minister of Finance with the technical advice of the Director General of Taxes. However, when the compensation relates to customs duties or other duties due at the door, such as customs VAT or import excise duties, the decision

Stakeholders and execution modalities

	<p>authorizing the compensation is taken by the Minister of Finance after the technical advice of the Director General of Customs. In this case, the Treasurer Pay master General takes charge of the authorization to compensate, which may be total or partial, depending on the taxpayer's request. This support is materialized by the issuance of a revenue declaration addressed to the Customs Collector for clearance of the duties owed by the taxpayer. In view of the revenue declaration, the Customs Collector issues the taxpayer with a receipt justifying the payment of said duties.</p> <p>(iv) Case of compensation at the initiative of the Administration</p> <p>Compensation between VAT credits and a taxpayer's tax debts following a control procedure is also possible at the initiative of the administration. In this case, it is carried out before the reimbursement of credits to the tax payer.</p>
<p>Supporting documents and deadlines</p>	<p>These documents are as follows:</p> <ul style="list-style-type: none"> - a stamped request for compensation of FCFA 25 000; - a attestation of tax conformity generated from the computer system of the Directorate General of Taxes; - a notification of the amount of credits validated by the competent services; - proof of uninterrupted activity for two years; - an authorization to offset VAT credits issued by MINFI; - a declaration of income; - a receipt for payment of fees. <p>The following intervene in this procedure: the Minister of Finance, the Director General of Taxes, the Treasury Pay Master General, the Customs revenue collector, the Taxpayer and the Tax Centre of the taxpayer.</p>



Sheet N ° RF-02	REIMBURSEMENT (REFUND) OF OVER PAID TAXES
<p>Definition and legal reference :</p>	<p>It sometimes happens that taxpayers, either by their own act or by the administration, pay an amount of tax, duty or levies greater than the amount actually due. In principle, they are entitled to charge this excess of rights wrongly paid on taxes, duties and levies of the same nature, in accordance with the procedures of the General Tax Code.</p> <p>Legal references</p> <ul style="list-style-type: none"> - General Tax Code (articles 21, 332 and L 90) ; - any other text in force on the subject.
<p>Stakeholders and execution modalities</p>	<p>The taxpayer is entitled to claim the restitution of the overpayment of taxes in the following cases:</p> <ul style="list-style-type: none"> - the taxes, duties and levies paid by the taxpayer, even though the latter is exempt from paying this levy; - the amount paid is greater than the amount due. <p>In this case, he submits to the Minister of Finance a request for tax refund supported by all the elements justifying the undue nature of the payment, the effectiveness of said payment and the amount of the claim.</p> <p>The Minister of Finance, after consultation with his technical services, decides on the merits or not, of the complaint.</p> <p>He can then either pronounce the partial or total rejection of the complaint, or recognize its merits and deliver for this purpose a certificate of overpayment of tax specifying the nature and the exact amount of the tax to be reimbursed. This certificate is sent to the Directorate General of the Budget for initiation of reimbursement procedures.</p> <p>The main stakeholders are: the Minister of Finance, the Directorate General of Taxes (Unit for Reimbursement and Restitution of Taxes and Levies) and the Directorate General of the Budget.</p>



Supporting documents and deadlines

As regards the supporting documents, these are :

- of the tax refund request
- elements justifying the undue nature of the payment,
- proof of the effectiveness of said undue payment and amount of the claim
- the certificate of overpayment of tax specifying the nature and exact amount of the tax to be returned.

The reimbursement of overpayments of taxes and levies should be made within the period of 2 years, from the date of the acquisitive prescription.



Sheet N ° RF-03

ISSUANCE OF TAXES WITHHELD AT SOURCE

Definition and legal reference :	<p>It is a procedure which makes it possible to collect in advance the taxes and duties owed by a taxpayer for his service and at the time of payment thereof.</p> <p>Legal references</p> <ul style="list-style-type: none">- General Tax Code (article 149) ;- any other text in force on the subject.
Stakeholders and execution modalities	<p>The procedure for issuing taxes withheld at source may involve, among others, the Minister of Finance, the Director General of Taxes, the Treasury Pay Master General, the Customs Collector, the Taxpayer and the Tax Centre to which the taxpayer is attached. .</p> <p>The tax notices for taxes withheld at source are generated online on the DGI platform. They take the place of a certificate of withholding tax.</p> <p>Deductions at source made by public accountants when paying suppliers' invoices are subject to the presentation of the tax notice generated online</p>
Supporting documents and deadlines	<p>The tax notice generated from the computer system of the Directorate General of Taxes.</p>



Sheet N ° RF-04	VERIFICATION AND ISSUE OF TAXES AND DUTIES
Definition and legal reference :	This is the set of measures taken by the Stakeholders in the budgetary chain with respect to the budgetary revenue to be collected.
Stakeholders and execution modalities	<p>As stakeholders in this procedure, we have the Public Accountant, the Bank, the Tax Collector and the Tax Administration Service.</p> <ul style="list-style-type: none"> • All budgetary revenue to be collected (revenue from taxes and duties, customs revenue, state revenue, other revenue) is entered in the accounting records and is recorded according to the principle of established rights. This assumption of responsibility makes the concerned, Public Accountant responsible for the recovery of the said debt and obliges him to produce supporting documents at the end of the period in the event of non-recovery. • The revenue collected by virtue of a collection order issued by the Vote Holders is also returned to the assigned accountant for handling. • Taxes, duties and taxes that have not been spontaneously paid by the due date shall be subject to the issuance of a collection notice. The notice of assessment (AMR), is for the purpose of establishing the receivable it represents, taken over in accounting manner in accordance with the principles of accruals established by the territorially competent tax collector. A monthly statement of the outstanding amount to be recovered on a collection notice is drawn up by the assigning accountant at the end of each month. As from 1st January 2021, the tax payment period and tax AMR result is : <ul style="list-style-type: none"> - 15 days for issuance following a fraudulent declaration or payment. It shall hold same for debts resulting from issues putting an end to an automatic taxation procedure ; - 30 days for issuance following a tax audit with the exception of automatic taxation. • No cash payment is allowed on the entire tax administration network. • From now on, the payment of taxes and duties is made according to the following modalities : <ul style="list-style-type: none"> - by bank transfer or electronically; - in cash exclusively at the counters of banks or approved financial agents for localities without bank branches. • With regard to companies falling under the Large Enterprises Directorate, the payment of taxes shall be made by electronic payment ; • The Receipts can now be notified electronically, with the consequence of eliminating manual receipts (Article L 8) ; • Taxes, duties and taxes owed by taxpayers falling under the specialized management units of the Directorate General of Taxes (Directorate of Large Enterprises, Centre for Medium-sized Enterprises Taxes and Specialized Tax Centres) are paid exclusively by bank transfer. • Any payment by bank transfer of tax, duty, tax or royalty, shall be accompanied by clear indications on the identity of the taxpayer and the nature of the taxes and duties for which the payment is made. Payment by bank transfer gives rise to the issuance by the financial institution of a transfer certificate.

SERVICES DU PREMIER MINISTRE VISA	012728	31 DEC 2024	PRIME MINISTER'S OFFICE
--------------------------------------	--------	-------------	-------------------------

SERVICES DU PREMIER MINISTRE
VISA

12728 31 DEC 2021


PRIME MINISTERS OFFICE

- The costs due to financial institutions for tax transfers including the issuance of the transfer certificate must be included in the range of 500 CFA francs to 10,000 CFA francs without exceeding 10% of the amount of tax payable. The finance law for fiscal year 2019 sanctions financial institutions that do not comply with these thresholds with a fine, not subject to remission, corresponding to the amount of excess sums invoiced.
- The presentation of the transfer certificate accompanied by the summary statement of payment by type of tax and the references of the tax notice when the taxpayer has proceeded by remote declaration, gives rise to the automatic issuance of a receipt of payment to the taxpayer when filing his return. The date shown on the transfer certificate is deemed to be the date of payment.
- The taxpayer and the financial institution are jointly responsible for the payments made and incur the same penalties in the event of default.
- External coercion is systematically exercised against taxpayers for non-repayment of taxes withheld at source, as well as taxes owed by relocated taxpayers. It can also be sent to the Customs Collector for the recovery of taxes and internal taxes owed by an importer. It means the transfer of the power of prosecution and recovery recognized from the Tax Collector to a Public Accountant or to another Tax or Customs Collector responsible for collecting the duties due.
- The external constraint is established by the Assignee of Taxes at the address :
 - of all Treasury accounting positions and particularly the General /Central Treasury for entering and transferring grants or assigned revenue to RLAs, PEs or any other companies;
 - FEICOM through the Accountant for entering and transferring quotas intended for RLAs;
 - of all tax collectors for the recovery from the relocated taxpayers ;
 - of all Customs Collectors for the recovery of taxes owed by an importer.
- As a result, all Public Accountants, upon receipt of the external constraint issued by the Tax Collector, immediately enter tax debts and transfer them to the Public Treasury coffers.
- Any refusal or any obstacle raised by a Public Accountant engages his pecuniary and personal liability in accordance with the legislation in force. This failure is noted from the moment when the Public Accountant receiving the constraint proceeds to the payment without carrying out the recovery of the State debt.
- In addition, in order to guarantee their deductibility for the calculation of the tax, all costs of a value equal to or greater than five hundred thousand (500,000) francs paid by companies to all public administrations and similar are made exclusively by bank transfer. , electronically or in cash at bank counters. Therefore, administrations are not justified in requiring cash payments outside bank counters.
- The 2021 Finance Law strengthens TSPP recovery measures through the express consecration of the suspension of withdrawals of petroleum products from TSPP reliquary marketers. It also modifies the liability regime of the legal taxpayers of this tax, namely the SCDP and the SONARA, by providing, under certain conditions, the possibility of directly prosecuting the actual taxpayers.
- The non-payment of the TSPP due within the legal deadlines entails the obligation for the companies in charge of the management of oil or refining depots (SCDP and SONARA) to immediately suspend the removal of the reliquary marketers. Legal taxpayers are required to send a copy of the suspension decision to their managing tax center.
- The finance law for fiscal year 2021 opens up the possibility of issuing the remainder of the TSPP not paid out to defaulting marketers.

	<ul style="list-style-type: none"> The issuance of the notice of collection against the defaulting marketer has the effect of discharging the SCDP and SONARA from the obligation to repay the TSPP due as legal persons liable for said tax.
<p>Supporting documents and deadlines</p>	<p>The following elements serve as support or supporting documents :</p> <ul style="list-style-type: none"> - the online platform of the Directorate General of Taxes; - the Notice of Taxation ; - the Bank Transfer Certificate ; - transfer details. <p>The payment period after notification of the AMR varies depending on whether there is a declaration (15 days) or an assessment following the inspection of (30 days) made.</p>



ISSUANCE, VERIFICATION, COLLECTION AND CONTROL OF LOCAL AND PARAFISCAL TAXES

<p>Definition and legal reference :</p>	<p>These are taxes, fees and charges levied for the benefit of Regional and Local Authorities.</p> <p>Legal references</p> <ul style="list-style-type: none"> - Finance law ; - General Tax Code ; - any other text in force on the subject.
<p>Stakeholders and execution modalities</p>	<p>Stakeholders</p> <ul style="list-style-type: none"> - MINFI (DGI, DGTCFM) ; - MINDDEVEL; - RLA. <p>Execution modalities</p> <div style="text-align: center;">  </div> <p>i. Issue of local taxes and parafiscal taxes</p> <p>Local taxes and parafiscal taxes in particular, the audio-visual royalty, the contributions due to the consular chambers, the contribution to Crédit Foncier du Cameroun and the contribution to the National Employment Fund, are paid using a Tax Notice single wording for the benefit of the Tax Collector or the competent Treasury Accountant.</p> <p>The single notice summarizes all the tax items that are subject to global payment to the Tax Collector. Therefore, there is no question of multiple notices or separate transfers established according to the beneficiary entities. The taxpayers specify, in annex 1 of the declarations or payment media, the details of the duties to be paid and the amount corresponding to each beneficiary according to the model provided by the administration.</p> <p>ii. Verification of local taxes and parafiscal taxes</p> <p>The principle of the single payment does not call to question the methods of settlement of local taxes and parafiscal taxes. They continue to be paid by taxpayers in accordance with the rates and tariffs in force, on the declarative and printed media made available to them.</p>

The services in charge of the management and monitoring of taxpayers ensure that the declarations or payment media should be accompanied by the details of the rights and quotas relating to each of the beneficiary administrations.

iii. Collection of local taxes and parafiscal taxes

In return for the notice issued by the tax authorities, a receipt is issued to the tax payer showing the details of the duties paid which are returned to the Treasury by the Tax collector who collected the duties.

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

As part of the single payment of taxes and duties for the benefit of the State and the organizations benefiting from parafiscal taxes, the tax collectors ensure the distribution during the accounting by allocating the quotas of each beneficiary in the accounts opened for this purpose. The resources collected in the network of accounting stations are centralized with the senior or central accountant no later than the 10th of the following month.

For each of the correspondents, a single centralizing accountant is designated as the assignee of his operations. In order to ensure the traceability of the operations of each of the correspondents, they are involved in the monthly validation of operations by the General /Central Treasury before transferring to the competent accountant of the operations.

The Public Treasury provides financial services to EPs and RLAs, in the same way as Commercial Banks, and manages government deposits. To this end, the withdrawal and transfer orders from its correspondents and depositors are executed at its counters.

iv. Control of local taxes and parafiscal taxes

The law specifies the distribution of competences in the control of local taxes and duties, between the services of the State and those of the RLAs.

Thus, the control of local taxes, namely, the contribution of royalties, license fees, discharge tax, additional council tax, the tax on land and real estate, the car sticker, property transfer rights, the tax on games of chance and entertainment, the annual forest royalty, the local development tax and the tourist tax fall under the domain of the tax authorities.

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

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

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



v. Collection of local development tax

The local development tax is inter-municipal and equalization revenue paid by employees in the public and private sectors and by taxpayers subject to discharge tax and the contribution of business licenses in accordance with the provisions of article C 57 of the GTC.

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

It is therefore important to distinguish between the following situations:

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

vi. 10% deduction on local taxes and para-fiscal taxes for assessment and collection costs

All taxes and duties collected by the administration on behalf of the Regional and Local Authorities or the revenues of public bodies and consular chambers are subject to a 10% withholding for the benefit of the assessment and recovery administrations.

This concerns in particular the proceeds of the following levies:

- the additional council tax ;
- the contribution of business licenses;
- the contribution of licenses;
- the tax on land and real estate;
- the car sticker;
- property transfer rights;
- the tax on games of chance and entertainment;
- the annual forestry fee (on the 50% share allocated to the municipalities);
- the local development tax ;
- stamp duty on advertising ;
- the audio-visual royalty;
- tourist tax ;
- contributions due to consular chambers ;
- the contribution to Crédit Foncier du Cameroun ;
- contribution to the National Employment Fund.

This share is broken down quarterly by the competent services.



Supporting documents and deadlines

The following elements serve as support or supporting documents :

- the online platform of the Directorate General of Taxes ;
- the Notice of Taxation ;
- the Bank Transfer Certificate ;
- transfer details ;
- receipts for payment of taxes and duties.

The declaration takes place at the latest on the 15th of the month following the end of each quarter for the ad hoc cashier and Administrators. These are statements of expenses paid, deductions made, any deductions and adjustments.

The deadline for collecting tax debts recorded on AMR is 30 days for issues following a tax assessment and 15 days for issues following monthly declarations.



Definition and legal reference :

State revenue is understood to mean income from the public land tenure, namely: income from State buildings, fees for occupancy of the public land and miscellaneous revenue from public services.

Legal references

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



Stakeholders and execution modalities

Stakeholders

- MINFI (DGI, DGTCFM) ;
- MINDCAF ;
- RLA ;
- Program for Securing Land Tenure, Cadastral and Land Revenue (PSRDCF).

Execution modalities

The basis of state, cadastral and land revenue comes under the jurisdiction of the administration in charge of Land, Cadastral and Land Affairs. Collection is the responsibility of the Public Accountant. However, the control of these revenue falls within the competence of the tax administration for the issues.

- i. With regard to the control of issues, it is a question of verifying that the rights carried on the one hand, on the Payment Orders established by the Registrar of Land Tenue and on the other hand, on the Assignment Statements issued by the Cadastral, were regularly liquidated. In a practical way, the branches of the Program for Securing Land Revenue, Cadastral and Land Revenue (PSRDCF) housed in the issuing departments (Cadastral Department, Land Department, Land Affairs Department, Land Conservation Department and Heritage Department) s " ensure that the rights issued have been properly liquidated, taking into account the base rules, in particular the rates and bases in force.
- i. As regards the control of collections, for the Treasury administration, it is a question of carrying out monthly reconciliations and checking the consistency between the amounts issued and those actually transferred to the Public Treasury. The "Big Companies" obligatorily carry out the payment of the state, 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 taxes and duties of common law. This operation is accompanied by an issue in due form by the assessment services with the obligation to inform the Treasury

	<p>services for the follow-up of the recovery, and those of the land tenures for the update.</p> <p>ii. The specific case of taxpayers in the specialized management units of the DGI.</p> <p>Notwithstanding the terms of the above points, the specialized management units of the DGI have exclusive competence for tax assessment, collection and control relating to companies found on their list.</p> <p>By the specialized management unit of the DGI in the sense of this article, we mean taxpayers falling within the portfolio of the Directorate in charge of tax administration for Large and Medium size Enterprises.</p>
<p>Supporting documents and deadlines</p>	<p>The following elements serve as support or supporting documents :</p> <ul style="list-style-type: none"> - the payment orders established by the Registrar of Land Tenure ; - the Cession Reports issued by the Cadastral; - transfer details ; - payment receipts



DIMENSION STAMP

Definition and legal reference :

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.

Stakeholders and execution modalities

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

- acts of the administrative authorities which are subject to registration or which are issued to citizens and all dispatches and extracts from civil status documents, decrees 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 a discount and on tender, and sureties relating to these acts ;
- requests, petitions and briefs in the form of letters or otherwise, addressed to all constituted authorities and to administrations ;
- the bulletins number 3 of the criminal record ;
- memoranda and invoices exceeding 25,000 CFA francs produced to public accountants in justification of the expenditure.

The dimension stamp duty rates are set as follows :

- format register paper 42 x 54 : 1,500 CFA francs ;
- normal paper size 29.7 x 42 : 1500 CFA francs ;
- half sheet of normal paper, size 21 x 29.7 : 1500 CFA francs ;

The 2020 finance law establishes a specific fiscal 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 and duties ;
- o requests for tax incentives and abatement ;
- o requests for tax transactions and approvals or authorization to exercise a profession (Articles 470 bis and 557 bis).

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

From 1st January 2019, the tax stamp duty is levied exclusively by the use of the stamping machine on the entire national territory.

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

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

Within the frame work of the 2020 finance law (article .474 of the GTC), any fraudulent use of stamping machines is punishable by a fine of one million CFA francs for the first time and ten million CFA francs in the event of a repeat offense, without prejudice to criminal penalties.

NB : For stamp duties on registration, the stamp must be affixed on each page of the document.



Definition and legal reference :

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

Stakeholders and execution modalities

All motor vehicles and two or three-wheeled motor vehicles in circulation in Cameroon are subject to automobile stamp duty. The automobile stamp duty rates are set as follows :

For public transport vehicles of people and goods

- vehicles from 02 to 7 HP.....15 000 francs ;
- vehicles from 08 to 13 HP.....25 000 francs ;
- vehicles from 14 to 20 HP.....50 000 francs ;
- vehicles of more than 20 HP.....150 000 francs.

For other vehicles:

- vehicles from 02 to 7 HP.....30 000 francs ;
- vehicles from 08 to 13 HP.....50 000 francs ;
- vehicles from 14 to 20 HP.....75 000 francs ;
- vehicles of more than 20 HP.....200 000 francs.



Administrative vehicles are exempt from automobile stamp duty. By administrative vehicle, we mean vehicles belonging to the State in the strict sense, to the exclusion of RLAs, EPs and other subsidized entities.

Both company vehicles, namely those assigned exclusively to a manager occupying a specific workstation, and service vehicles, namely those assigned to the common use of a department, benefit from this exemption.

The person liable for the automobile stamp duty for a vehicle belonging to the RLAs is the user of said vehicle, in this case the person responsible to whom the vehicle is actually assigned. For service vehicles, namely those not assigned to specific managers, the said rights are borne by the budget of the concerned RLA.

The following also remain exempt from automobile stamp duty:

- vehicles contributing to the maintenance of order having the number plates specific to the Defence Forces, the Gendarmerie and the National

Security ;

- ambulances ;
- vehicles under temporary admission exclusively used within the framework of international cooperation projects.

Automobile stamp duties are paid exclusively to insurance companies during the payment of the civil liability automobile insurance premium, at the time of the first subscription during a fiscal year of the civil liability insurance policy and this, in a single payment.

Since the 2020 finance law, the DTA on motorcycles is collected in a single levy by the supplier, at the time of sale and when the customs cordon is crossed in the event of importation. The DTA rate on motorcycles is readjusted to 10,000 (ten thousand) francs for two-wheeled vehicles and 15,000 (fifteen thousand) francs for three-wheeled vehicles. It remains understood that for vehicles whose fiscal power is equal to or greater than that of the vehicle (two horses,), the tariff and methods of collection are those of the vehicles.

Proof of payment of automobile stamp duty is established by presentation of the insurance certificate issued by the insurer. In accordance with the provisions of article 601 of the General Tax Code, the following offenses are liable to tax and / or criminal penalties :

- the non-justification of the payment of the automobile stamp duty to the agents in charge of the control ;
- failure to pay the car stamp duty duly noted during the inspection ;
- non-payment of automobile stamp duty by the insured who has not taken out or renewed his policy at the end of a fiscal year.

The modalities of application of the reform of the mode of collection of the automobile stamp duty are specified in the circular of the Minister of Finance N ° 006150 / MINFI / DGI / LRI / L of December 07, 2016.



Definition and legal reference :

It is an imposition linked to acts of promotion and vulgarization of the company on tangible or intangible support.
Legal references

- Law N°2006/018 of 29 December 2006 governing advertising in Cameroon
- General Tax Code (articles 589 to 593) ;
- any other text in force on the subject.

Stakeholders and execution modalities

The following are subject to stamp duty on advertising:

- the posters ;
- leaflets or prospectuses;
- advertising panels;
- advertising by press, radio, cinema, television and vehicles equipped with loudspeakers;
- any other material or immaterial support.
- free distribution and gifts within the frame work of sales promotion campaigns.

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 royalty 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 signs** : 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 sign.
- **Free distribution within the framework of sales promotion**: they refer to the distribution of products without consideration or for a consideration lower than the cost price in order to make the aforementioned products known and to encourage purchases.

Tariffs

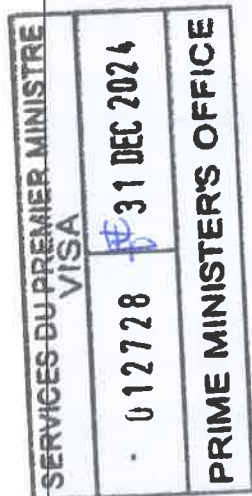
Stamp duty is levied at the rate of 3% of the invoiced cost of advertising for each medium, whether printed locally or imported, excluding advertising by motor vehicle.

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

The finance law for the 2021 fiscal year revised upward the rate of stamp duty on tobacco and alcohol advertising from 10 % to 15 %.

Are excluded from the payment of stamp duty on advertising, plaques and illuminated signs placed on the facades of commercial and industrial establishments for the purposes of locating them.





Mode of collection

The payment of stamp duty on advertising is made as follows:

1) Posters, leaflets and leaflets

The payment of stamp duties on advertising by these means is made by withholding at source by companies belonging to specialized management units and returned to the relevant centre under the same conditions as other taxes and duties.

The other advertisers declare and pay the stamp duty on advertising to an advertising agency, on condition that the latter repay the amount of the duties collected within fifteen (15) days following the month during which the duties on the advertising have been paid.

- Posters and leaflets printed in Cameroon:

Printers based in Cameroon shall keep a register signed and initialled by the service responsible for registration on which they record all the prints of posters, leaflets and prospectus made by them.

Each first month of the quarter, they pay back, upon declaration, the amount of duties collected during the previous quarter.

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

- Posters and leaflets printed outside Cameroon:

Before importing them, users of these documents declare their nature and quantity to the Tax Centre at their place of residence or head office.

Payment is made within one month of the entry of the posters, leaflets or prospectus in Cameroon to the Tax Centre having received the declaration before importation. No use can be made of these documents before payment of the fees.

2) Advertising boards

The companies and individuals belonging to the specialized management units which use the advertising panels make the declaration and the payment of the stamp duties with the centre of affiliation under the same conditions as the other taxes, duties and taxes.

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 at the expense of the advertising agency to carry out the repayment of duties thus levied within fifteen (15) days following the previous month.

The declaration referred to above mentions:

- the purpose 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 sign.

3) Advertising through the press

- Newspapers printed in Cameroon

The publishers of newspapers printed in Cameroon collect the amount of stamp duty due, at the same time as the insertion and remit it, upon declaration, to the home tax centre at the same time as the voluntary payment taxes, the collections made within the month.

For companies under specialized management units, stamp duties on advertising are withheld at source at the time of inclusion. The rights thus withheld, are subject to declaration and repayment to the relevant 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 duties on the advertisement at the time of payment of the advertising costs corresponding to this insertion.

4) Radio and television advertising

The 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 corresponding 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 withheld at source at the time of inclusion. The rights thus retained are subject to declaration and repayment to the relevant centre under the same conditions as other taxes, duties and taxes.

The declaration specifies:

- the purpose of the advertisement;
- the name, address and location of the recipient of the advertisement;
- the unit or lump sum cost and the number of insertions;
- the duration, date or period of the insertion.

Radio and television stations keep a register signed and initiated by the service in charge of registration for the purposes of controlling this advertising. This register shows for each entry the amount of fees charged and the references of the payment receipt.

5) Cinema advertising

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

For companies under specialized management units, stamp duties on advertising are withheld at source at the time of inclusion. The rights thus retained are subject to declaration and repayment to the relevant centre under the same conditions as other taxes, duties and taxes.

This statement specifies:

- the purpose of the advertisement;
- the name, address and location of the recipient of the advertising, the unit or lump sum cost and the number of screenings;
- the duration, date or period of the screening;
- the possible existence of a contract between the parties.

The operators of cinemas keep a register signed and initiated by the service in charge of the recording which will highlight the various screenings carried out, their cost, the amount of the rights collected and the references of their payment.

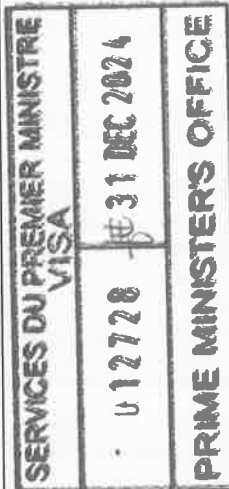
6) Advertising by vehicle with or without loudspeakers

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

The declaration specifies:

- the names, 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 fitted with loudspeakers attached or not to the bodywork, are paid upon declaration by the owner:

- in the month following the quarter during which the vehicle was assigned to this service;
- in the first month of each quarter for subsequent payments.

The declaration is made to the Tax Centre of the domicile or head office of the owners.

7) Advertising by intangible medium

For the collection of stamp duty on advertising by intangible medium, advertisers subscribe their declarations each month to their corresponding tax centre.

8) Free distributions as part of commercial promotion

The tax base of the stamp duty on advertising consists of :

- the value of the products distributed in terms of free distributions ;
- the cumulative sum of reductions granted in terms of price reductions.

The stamp duty on advertising on free distributions is declared and remitted by the advertising company to its home centre no later than the 15th of the month following that during which the distribution campaign was carried out.

This measure is applicable to transactions performed from 1st January 2021.

Penalties

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

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

The registers must be presented for visa, in the quarter following the one during which the advertisement was carried out, under penalty of a fine of 5,000 F CFA per visa omitted.

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

Each poster, leaflet or prospectus must include the name of the printer and the serial number of the advertisement in its register, under penalty of a fine of 2000 F CFA by omission and by poster, leaflet or prospectus.

The posters, leaflets or prospectus in contravention are seized on report of the infringement and destroyed within three months of their seizure, in the presence of a commission whose constitution and functioning are fixed by regulation.

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

- **REGIONAL AND LOCAL AUTHORITY SOURCES OF REVENUES**

- **Execution by normal procedure**

1. **Tender documents purchase revenue**
2. **General functioning allocations from City Council**

- **Execution by exceptional procedure**

Intermediary Revenue collection agents



<p>Definition and legal references :</p>	<p>Definition Revenue from the purchase of bidding documents is revenue generated by the RLAs from the sale of bidding documents to bidders, with the exception of the City Councils of Douala and Yaounde.</p> <p>Legal references :</p> <ul style="list-style-type: none"> - Law N°2019/024 of December 24, 2019 on the general code of the RLAs ; - Decree N°2021/3353/PM of June 17, 2021 establishing the budgetary nomenclature of the RLAs; - Decree N°2011/1339/PM of May 23, 2011 on the exemption of public contract regulation fees and granting the benefit of the acquisition fees of the tender documents of the contracts to the Decentralized Territorial Communities; - Deliberation of the municipal council; - Any other text in force.
<p>Stakeholders and execution modalities</p>	<ul style="list-style-type: none"> ➤ District council <ul style="list-style-type: none"> - Transmits the administrative account for the previous financial year to the City council of attachment ➤ City council of attachment <ul style="list-style-type: none"> - Determines the amount of the grant and makes it available to the beneficiary District Council ➤ The chief executive of the District council <ul style="list-style-type: none"> - Issuance of the collection order; - verification and authorization of the collection. ➤ The Specialized Finance Controller <ul style="list-style-type: none"> - Controls and visas revenue collection vouchers ➤ The Treasurer of the District council. <ul style="list-style-type: none"> - Takes into account and collects revenue <p>NB : The amounts are fixed, in accordance with the regulations in force.</p>
<p>Supporting documents and deadlines</p>	<ul style="list-style-type: none"> - Collection order; - Receipts; - Any other document justifying the payment of the Call for Tender documents purchase fees



Definition :

These are the financial resources made available to a District Council by the City Council to which it is attached, with a view to meeting its operating expenses.

Legal references :

- Law No. 2019/024 of December 24, 2019 on the general code of the RLA;
- Law No. 2009/019 of 15 December 2009 on local taxation;
- General Tax Code;
- Decree No. 2021/3353/PM of June 17, 2021 establishing the budgetary nomenclature of the RLA;
- Order No. 000011/A/MINDDEVEL of 16 February 2021, amended and supplemented by Order No. 00130/A/MINDDEVEL of 16 June 2022 establishing the terms and conditions for the indexation and repayment of the general operating subsidy allocated to the District Councils by the attached City Council;
- Joint Circular N°0002335/MINATD/MINFI of October 20, 2010 specifying the modalities of application of Law N°2009/019 of December 15, 2009 on local taxation;
- Deliberation of the deliberating body;
- Any other text in force.

Definition and legal references :**Stakeholders and execution modalities**

- **District Council**
- Transmission of the administrative account to the City Council of attachment.
- **City Council of attachment**
- Determine the amount of the endowment and make the said endowment available to the beneficiary borough municipality
- **The Chief Executive of the District Council**
- issuing a collection order
- verifies and orders revenue collection.
- **The Specialized Finance Controller**
- Controles and visas revenue collection voucher.
- **The Treasurer of the District Council**
- Takes into account and collects revenue.



NB: The decision to make available the General Recurrent Grant is not accompanied by a statement of expenditure and it shall not mention the

	clearance clause. Consequently, it does not give rise to a clearance.
<p>Supporting documents and deadlines</p>	<ul style="list-style-type: none"> - Decision to make the endowment available signed by the City Mayor; - Deliberation of the deliberating body; - Collection Order.



Definition and legal references :

Definition: A Revenue collection Agency is a deconcentrated collection office of the Public Accountant authorized by the deliberative body and created by the Chief Executive of the RLA, responsible for the collection of certain revenues.

It enables an imprest administrator to collect the revenue listed in the decision setting up the agency, in placed and under the authority and control of the Treasurer of the RLA, to the benefit of the RLA.

This does not include collections made to the benefit of the RLA by the State's tax authorities

In order to facilitate the collection of certain communal taxes, the Vote Holder may, on the proposal of the Treasurer of the RLA, institute by act of intermediate revenue agents charged with ensuring the collection of certain revenues, in service in the RLA under the control of the Treasurer.

The act must specify:

- the nature of the products to be collected ;
- the modalities of collection of these products;
- the methods of payment of the sums collected by the Administrator to the Municipal Treasurer on whom he depends.

Legal references :

- Law No. 2019/024 of December 24, 2019 on the general code of the RLA;
- Law No. 2009/019 of 15 December 2009 on local taxation;
- General Tax Code;
- Decree No. 2021/3353/PM of June 17, 2021 establishing the budgetary nomenclature of the RLA;
- Decree N°2013/1167/PM of March 14, 2013 setting the modalities for ordering and supporting accounting and portfolio securities of the RLAs;
- Joint Circular N°0002335/MINATD/MINF1 of October 20, 2010 specifying the modalities of application of Law N°2009/019 of December 15, 2009 on local taxation;
- Deliberation of the deliberating body;
- Any other text in force.



<p style="text-align: center;">Stakeholders and execution modalities</p>	<p>The chief executive of RLA</p> <ul style="list-style-type: none"> - on the basis of the deliberation, sets up the revenue agencies by means of an act; - designates the intermediary revenue agents on the proposal of the Municipal Treasurer of the Council; - issues the collection order; - verifies and orders the collection. - quote the accounting documents of the revenue agency (journal, receipts, declaration of receipts, journal of miscellaneous operations). <p>The Specialized Finance Controller</p> <ul style="list-style-type: none"> - Controls and visas revenue collection vouchers <p>The Treasurer of the RLA</p> <ul style="list-style-type: none"> - proposes to the Vote Holder the appointment of revenue intermediary agents; - supplies the revenue intermediary agents with securities in their portfolio; - Serves the tracking records of the revenue intermediary agents; - collects the revenues made by the intermediate revenue agents and issues the receipt to the latter; - Requests the issuance of regularized collection orders; - takes charge of the collection orders; - establishes the monthly situation of the collection of the administrators and transmits a copy to the head of the executive of the decentralized local authority and to the Paymaster General of the locality; - Controls monthly the revenue accounts; - proposes the admission in non-value of the unused titles; - Put a grief on the accounting documents of the revenue agency (journal, receipts, declaration of revenue, journal of miscellaneous operations); <p>Intermediate revenue collection agents</p> <ul style="list-style-type: none"> - collects the revenue ; - transfers revenue against receipt to the Municipal Treasurer of the RLA; - deposits all the stumps of the booklets used for collection.
<p style="text-align: center;">Supporting documents and deadlines</p>	<p>Supporting documents:</p> <ul style="list-style-type: none"> - Order of the Head of the Executive Branch establishing the Revenue Agencies; - An act designating revenue intermediary agents; - Portfolio values; - Collection order; - Receipt; - The follow-up registers; <p>Deadline: payment according to the deadlines set by the order setting up the Revenue Agency</p>



C. 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 authorities to clearly define their objectives; they must therefore, prior to any operation to acquire goods or services, work on special technical clauses so as not to depend on the offer of companies; the same is true of the relationship with subsidized organizations ;*
- *any expenditure must be evaluated beforehand so that it is sustainable within the general framework of the operations of the structure ; this assessment is a condition for compliance with the commitment plan ; in the event where an expenditure needs to be reassessed, the commitment plan must be revised ;*
- *the search for savings through better price evaluation must be permanent; for example, the prices on the official price list (Mercuriale), are a maximum; the effective competition must make it possible to obtain better price conditions (lower prices) ;*
- *the public structure must keep control of expenditure throughout the process; thus the verification is not triggered by the invoice of the company but by the demanding certification of the service performed ;*
- *compliance with laws and regulations is imperative.*

The validity of support documentation

The validity of a document that is part of the expenditure file is considered at the moment when it is requested for and the document remains valid, regardless of the time the expenditure process may take to be completed.

A distinction is made between various types of procedures used in the execution of the public expenditure:

1. Procedures for the execution of expenditures on goods and services (DBS)
2. Tax procedures related to the acquisition of goods and services (PFBS)
3. Procedures for the execution of personnel related charges and costs (DP)
4. Tax procedures related to personnel charges and costs (PFDP)
5. Other procedures for carrying out budgetary operations (AOP)



1. Procedures for the execution of expenditures on goods and services (*DBS*)
 - a. Public contracts and jobbing orders
 - b. Penalties for the non-respect of contract execution deadlines
 - c. Procedure for processing and reimbursement of holdback in regional or municipal revenue
 - d. Payment of public contracts regulation fees (duties)
 - e. Administrative Purchase Order (APO)
 - f. Fuel and lubricant supply
 - g. Water, electricity and telecommunications expenses
 - h. Funds disbursement procedure
 - i. *Imprest* accounts procedure
 - j. Settlement of expenditure committed but not ordered for payment
 - k. Carry-forward
 - l. Taking into account of an installment
 - m. The procedure for issuing the irrevocable transfer certificate (AVI) relating to the provision of services
 - n. procedure for contract award when the RLA does not have a contract award committee



Definition and legal reference :

Public contract: Written agreement concluded in accordance with the provisions of the public contract code, by which a contractor, a supplier or a service provider undertakes with a RLA, either to carry out work or to provide goods or services in return of a payment.

Adjustment: contractual act amending or supplementing certain provisions of the basic contract to adapt it to events occurring after its signature

Jobbing Order: A Public Contract whose amount is at least equal to 5 000 000 FCFA all taxes included and less than 50 000 000 FCFA all taxes included.

Contract: Public Contract; whose amount is greater than or equal to 50 000 000 FCFA all taxes included.

Legal references

The procedure for public contracts and purchase orders is governed by a certain 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;
- Law n°2019/024 of December 24, 2019 on the General Code of RLAs;
- Decree n°2013/159 of May 15, 2013 establishing the special regime of administrative control of public finances
- Decree n°2018/366 of June 20, 2018 on the Public Contract Code and its subsequent implementation texts;
- Decree n°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 on the general regulations of public accounting;
- MINCOMMERCE order fixing the price list for the current financial year
- Order n°402/A/MINMAP/CAB of October 21, 2019 fixing the nature and threshold of contracts reserved for artisans, small and medium-sized enterprises, grassroots community organizations and civil society organizations, and the terms and conditions of their application;
- Order No. 168/A/MINMAP of August 11, 2021 setting the conditions and procedures for awarding and executing design-build contracts;
- Order No. 212/A/MINMAP of September 28, 2021 organizing the operation of the Internal Structures for the Administrative Management of Public Contracts;
- Order No. 000007/A/MINMAP of January 1, 2022 establishing the procedures for the award and execution of framework agreements;
- Circular Letter n° 000010/LC/MINMAP/CAB of September 22, 2020, clarifying the payment documents of the Administration's co-contractors to be submitted to the prior approval of the Ministry in charge of Public Contracts;
- Circular Letter n°000006/LC/PR/MINMAP/CAB of August 17, 2021 clarifying the control of public contract and specifying the modalities of its exercise with the 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 contract service in case of sanction of a project owner or delegated project owner or members of a public contract commission in accordance with the provisions of articles 194 and 195 of the public contract code;
- Circular Letter No. 000019/LC/MINMAP of June 5, 2024 on the modalities for the creation, consignment, retention, return and deconsignment of guarantees on public contracts ;
- any other text in force on the subject.

SERVICES DU PREMIER MINISTRE VISA	
0 1 2 7 2 8	31 DEC 2024
PRIME MINISTER'S OFFICE	

Stakeholders and execution modalities

Participants

The Stakeholders involved in the public contracts and order processes are the following:

- the Minister in charge of Public Contracts;
- the Project Owner and the Delegated Project Owner;
- the Chief of Service or the contract, the Contract Engineer and the Project Manager, where applicable;
- the competent regional finance controller ;
- the specialized Finance controller;
- the competent Divisional Financial Controller, if applicable
- the regional or municipal treasurer;
- the other contracting party to the administration (service provider);
- Project managers
- la SIGAMP.



Modalities :

The award and execution of public contracts must be planned by the contracting authorities and delegated contracting authorities in relation with the Ministry in charge of public contracts.

The participation of the RLAs in the annual programming conferences for the determination of the modalities of execution of the public contract is compulsory, in order to take into account their specificities and their past performances.

Each RLA must create a project maturation commission whose notice is presented at the programming conference. Similarly, internal structures for the administrative management of public contracts must be systematically created within the contracting authorities.

Modalities of execution :

*** LEGAL AND ACCOUNTING COMMITMENT**

- The project owner or the delegated project owner / Vote Holder:
 - forwards the draft jobbing-order, contract or amendment, dated and signed by the co-contractor, to the Financial Controller for budgetary visa (in 07 copies);
 - proceeds to the reservation of credit by printing the commitment form in SIM-ba
- The Financial Controller (the Municipal Treasurer where applicable))
 - carries out conformity checks,
 - *for draft jobbing orders and contracts*: this check essentially concerns the consistency between the information , (name and address

of the successful tenderer; UIN and bank details of the successful tenderer; the subject, amount and time limit for the performance of the contract, etc.) given in the award decision and that given in the draft jobbing order or contract;

- for draft amendments: the check concerns the consistency between the information contained in the minutes of the Contract Award Commission or the notice of the Central control Commission, where applicable, and the draft amendment.

- affixes the budgetary visa on the project if conformity is established ;
- signs each page of the original and the first and last pages of the copies of the draft contract or amendment and stamps "BUDGET VISA" on all pages of each copy;
- affixes the budgetary visa to the commitment form

- The project owner or the delegated project owner / Vote Holder:

- signs contracts and amendments and notifies them to the co-contractor for Tax registration within one month ;
- forwards a copy of the signed contract, jobbing order or amendment to MINMAP, MINEPAT (BIP), ARMP and the financial controller;
- transmits to the Financial Controller all acts of cancellation and termination of contracts.

*** VERIFICATION AND PAYMENT ORDERING**

- Vote Holder

- verification of expenditure;
- signs the payment order issued by the Financial Controller;

- Financial Controller

- checks the regularity of expenditure;
- forwards the file to the public accountant for further processing.



Financial Controller's check of regularity of expenditure is evidenced by stamping "VALIDATED EXPENDITURE " on the debt claim certificate and on the expenditure form.

Deposit and guarantee relating to public contracts :

All public contracts include clauses relating to the final guarantee and the retention of guarantees, with the exception of contracts for intellectual services. The final guarantee, the rate of which is between 2% and 5% of the contract including VAT, is constituted within twenty (20) calendar days following the notification of the contract and in any case before the first payment. The final guarantee is released by a release of the Project Owner/Delegated Project Owner after provisional acceptance, in the case of contracts with a guarantee period, while for contracts without a guarantee, this release is subject to the provisional acceptance and approval by MINMAP of the final statement or the last invoice, as the case may be.

NB: The tender caution is not required in the context of mutual agreement procedures, with the exception of the cases provided for in Article 109 (b) and (c) of the Public Contract Code, which are subject to competition.

The performance bond or the retention of security, the amount of which may not exceed 10% of the contract including VAT, is constituted when the contract is accompanied by a guarantee or maintenance period. The performance bond is released or the retention retainer reimbursed, by a release of the MO after the final receipt and approval by the MINMAP of the General and Final Statement.

The competent Finance controller checks the regularity and conformity and covers each page of the original, as well as the first and the last page of the copies, of the draft contract or of the amendment and affixes the composer " BUDGETARY VISA " On all pages of each copy.

Once the contract is signed, the rest of the procedure is as follows :

- notification of the contract or of the jobbing order to the holder ;
- transmission of the copy of the contract or of the signed order to MINMAP, MINEPAT and ARMP ;
- registration of the contract or the jobbing order within one (01) month after notification ;
- the issuance of an purchase order and printing of the commitment certificate, for the transferred credits.

Reception commission :

The services performed within the framework of the Public Contract are systematically subject to 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 acceptance or technical acceptance committee verifies, before pronouncing the acceptance of the works or the technical acceptance 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-acceptance report, where applicable, are produced. This reception committee includes

- Chairman : the client or his representative ;
- Rapporteur : the contract engineer ;
- Members :
 - the chief of service of the contract ;
 - the project manager if applicable ;
 - the contractor (service provider).



The representative of MINMAP attends the work sessions of the commission as an observer. He does not take part in the deliberations and his signature is not required in the acceptance report.

In any case, the presence or absence of the MINMAP representative at the work of the commission has no impact on the payment procedure.

Bill (complete or partial (instalment)) is a document drawn up by the Contractor or the head of department, validated by the project owner or the project manager as the case may be, which mentions the amount to which the administration's co-contractor is entitled, in view of the level of execution of the

contract which is the subject of the attachment or the certification of the service rendered, transmitted to the contracting authority by the latter for payment.

The instalment of service providers are stamped at 1,500 FCFA fiscal stamp and 500 FCFA communal stamp, signed by all the concerned contractual actors (the contracting authority, the administration's co-contractor, the market engineer, the head of the market department, the project manager, if applicable).

The general and final account and/or final invoice drawn up by the contracting authority or the head of the contracting department, where applicable, must be approved in advance by the Ministry in charge of public contract, before being sent to the Vote holder for further processing. The procedures for issuing this approval are laid down in specific texts.

The penalties for delay due to the execution of public contracts are transferred to the ARMP account.

NB : If the Vote Holder is different from the Project Owner, the latter shall ensure that the bill (complete or partial (instalment bill)) and the entire expenditure files are forwarded to the Vote Holder so that the procedure for taking charge of the bill can continue.

The control carried out by the competent Finance controller cover the following elements:

- a) For the budgetary visa of the draft contract or the jobbing order
 - the regularity and conformity of contracts projects or purchase orders (allocation, financial year, parties involved (project owner, assigning accounting post, market engineer, project manager, etc.), signatories, taxes and duties, etc.)
 - the compulsory financial clauses (bond, retention guarantee);
 - the administrative file of the administration's co-contractor;
 - the sustainability notice of the Ministry of Finance with respect to proposed contracts for garbage collection and disposal, if applicable

- b) For the visa of the statements "VALIDATED EXPENSE" :
 - the validity and regularity of the statement (contract reference, subject of the contract, contract holder with contact details, signatories, total amount of the contract, reminder of payments already received, start-up advance, deductions at source and refunds, as the case may be.
 - the signature of the attachment by the contracting engineer and the project manager, if applicable;
 - the signature of the statement of account by all the concerned contractual actors (the contracting authority, the administration's co-contractor, the market engineer, the head of the market department, the project manager, if applicable);
 - the fiscal stamps (1500FCFA) and communal stamps (500FCFA) affixed to the account

SERVICES DU PREMIER MINISTRE	
VISA	
0 1 2 7 2 8	31 DEC 2024
PRIME MINISTER'S OFFICE	

	<ul style="list-style-type: none"> - MINMAP's visa on the general and final account or the final invoice. - the administrative file of the co-contractor administration <p>The control of the regularity of the expenditure that carried out by the competent Finance controller is materialised through affixing the "VALIDATED EXPENDITURE" visa on the debt claim (for transferred resources), on the payment orders (own resources) and on the expenditure file. Once validated, the file is transmitted by the competent Finance controller, on the basis of a mails enclosure slip, to the Regional or Municipal Treasurer, for further processing.</p> <p>Consequently, the regional and Municipal Treasurers systematically reject any file not marked "VALIDATED EXPENDITURE" and return it to the sending department.</p> <p>The Public Accountant receives the complete supporting documents and proceeds to:</p> <ul style="list-style-type: none"> - checking the regularity and conformity of the file; - Takes into account and pays; - the repayment of withholding taxes within the legal deadlines after the net payment. <p>NB: Road maintenance and engineering structure expenses</p> <p>The procedure for this category of expenditure is the same as for contracts and letter orders.</p> <p>However, the acceptance and technical acceptance of the works and services financed from the resources of 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 and the Road Fund and by the controllers of the Ministry of Public Contracts, in accordance with the operating rules of these structures.</p>
<p style="color: red; text-align: center;">Supporting documents and deadlines</p>	<p>Required support documentation</p> <p>At the time of the legal commitment:</p> <p>NB: The elements of the expenditure file provided during the contract award committee remain valid at the time of the legal commitment.</p> <p>a) the draft jobbing order or contract</p> <ul style="list-style-type: none"> - the draft jobbing order or contract signed by the holder (in 07 copies) - the notice of invitation to tender or authorization by mutual agreement, as the case may be ; - the notice, at the award stage, of the contract commission or the central contract control commission depending on the threshold, or the notice on the examination of the private contract project ; - the non-objection notice of the funder for jointly funded projects ;



- the sustainability notice of the Ministry of Finance with respect to proposed contracts for garbage collection and disposal, if applicable
- the award decision includes, among other things, the name, address, UIN and bank details of the successful tenderer; the purpose, amount and time limit for the performance of the contract, etc.);
- the extract from the project journal mentioning the projected expenditure or the modification thereof authorized by MINEPAT (PIB, transferred credits);
- the letter of approval of funding from MINEPAT for projects funded by Chapter 94 ;
- stamped registration attestation generated from the computer system of the Directorate General of Taxes;
- the stamped valid attestation of Tax conformity;
- ;a localization plan signed by the service provider and stamped
- the bank identity statement (RIB) dated less than three (03) months ;
- the draft jobbing order or contract in the event of an amendment or additional contract (copy of the amendment or additional contract accompanied by the basic contract) signed by the holder;
- a copy of the certificate of non-exclusion from public contracts (CNE) ;
- the commitment form generated in the SIM_ba software package

b) the draft amendment or supplementary contract :

- the draft amendment or supplementary contract signed by the contractor (in 07 copies);
- the minutes of the examination of the draft amendment by the contracting committee responsible for the basic contract;
- the donor's non-objection notice for jointly financed projects;
- the notice of the Ministry of Finance regarding the draft amendments to the contracts for the removal and treatment of waste, if applicable;
- Evidence of additional funding where the amendment has a financial impact;
- a copy of the base contract;
- a copy of previous amendments, if any;
- the commitment form generated in the SIM_ba software package



At the time of the accounting commitment:

- the original jobbing order or the contract (the amendment or the additional contract, if applicable) signed by the Client and duly registered ;
- the electronic receipt of registration or acknowledgement of payment generated by the DGI computer application
- he service order for the start of work ;
- the order of service to suspend or resume work, if applicable ;

- the final guarantee for the first account ;
- Guarantee or caution for good execution, if applicable;
- the insurance policies in accordance with the contractual provisions;
- the copy of the commitment form generated in the SIM_ba software package. or any document therefore,if applicable
- the purchase order, the certificate of commitment, the title of debt verification by the Owner taking into account in PROBMIS, for the transferred resources and the State's share of the waste collection and treatment;
- a copy of the warranty certificate of at least six months for the equipment whose maintenance is required;
- the tax notice for taxes withheld at source
- the provisional or final instalment in four (04) copies (one original and three photocopies), signed by the holder of the contract, the project manager (if applicable), the contract engineer and the head of the contract service, and liquidated on the back by the master of book. Regarding the general and final instalment or the final invoice, the prior visa of MINMAP is required in addition;
- the attachment signed by the parties involved in accordance with the stipulations of the contract;
- the asset card for the transferred credits;
- the reception report (produced by the reception commission), if applicable, signed by at least 2/3 of the commission members invited, including the chairman;
- the delivery mail enclosed slip (produced by the service provider) signed by the holder and the contracting authority or the service certificate signed by the service provider and the Vote Holder, or the attachments signed by the members appointed in accordance with the contractual provisions, if applicable;
- the attestation of bank domiciliation (RIB) less than three months from the account indicated in the holder's tender and included in the jobbing order or the basic contract, or the attestation of bank domiciliation (RIB) of a new account accompanied by the amendment modifying the account of the basic contract, if applicable
- a stamped tax attestation generated from the computer system of the Directorate General of Taxes;
- a stamped valid tax conformity attestation;
- the payment order accompanied by the transfer order signed by the Project Owner.

NB :

- The documents provided at the time of the accounting commitment remain valid for the entire procedure
- With regard to the acquisition of rolling stock, the authorization of the Prime Minister, Head of Government is required



Definition and legal reference :

The penalties of late payments are the sums deducted from the amount owed a contractor of a public contract in the event where he fails to respect contractual deadlines, according to the rules laid down in the contract or to the CCAG.

The late penalties may be applied by deducting tax on the remaining sums due to the contractor or, otherwise, by issuing a collection order.

This takes effect when the contractual deadlines are exceeded.

Legal references

- Law n° 2019/024 of December 24, 2019 on the general code of Regional and Local Authorities;
- Decree n° 2001 establishing the ARMP;
- Decree No. 2018/366 of June 20, 2018 on the Code of Public Contracts;
- Order n° 033 / CAB / PM of February 13, 2007 putting into force the specifications of general administrative clauses applicable to public contracts;
- Circular n°0001/PR/MINMAP/CAB of April 25, 2022 on the application of the public contact code
- Any other text in force on the matter.

Stakeholders and execution modalities**Stakeholders**

- Project Owner or Delegated Project Owner;
- Contract engineer;
- Head of the contract service;
- MINMAP;
- Contract Owner;
- Competent Finance controller;
- Regional or municipal Treasurer;
- Accountant Officer (payment to the benefit of ARMP, the amount of the lateness penalty);

**Execution modalities**

The procedure is as follows:

- the Contract Engineer, the Project Manager if applicable and the Head of the Contract Department ensure, before signing the instalment, that the contract has been executed on time.

In the event where the contract was executed after the deadlines attributed to the contractor:

- the Project Owner or the competent Engineer, shall establish and attach to the existing instalment, a sheet on the late fees to be deducted from the

	<p>amount payable to the contractor, before the contract engineer and the Service Head of Contracts sign;</p> <ul style="list-style-type: none"> - the Project Owner authorizes the payment of the lateness penalty, if applicable. <p>The Finance controller ensures the accuracy of the calculations of this lateness penalty to be due and its inclusion in the payment process for the current instalment. The Financial Controller ensures the presence of the payment status of late penalties and the accuracy of the calculations.</p> <p>Payment is made by the regional or municipal treasurer for the benefit of the accountant of ARMP.</p>
<p>Supporting documents and deadlines</p>	<ul style="list-style-type: none"> - Instalment of lateness penalty is included in the advance payment of the provisional expenditure file, drawn up and validated as payment for the contract ; - Collection order issued by the ARMP either to the Project Owner, or directly to the contractor, if applicable ; - payment mandate and transfer order signed by the Project Owner ; - transfer order, checks, species in discharge due by the service provider ; - penalty entry form issued by the Vote Holder.



Définition et référence juridique :

According to the provisions of point 13 of Circular No. 001/PR/MINMAP/CAB of April 25, 2022, the Procurement Commissions (CPMs) placed under the Regional Governors and Prefects, are competent to award all contracts under the credits of Regional and Local Authorities that do not have a Procurement Commission. These Commissions are also competent for the same due diligence when authorized by the Public Procurement Authority (ARMP) following the request of the Chief Executive of the RLA or when the CPM placed with the RLA is suspended by the ARMP.

In this case, the following measures are applied:

- The Governor or Prefect is the Contracting Authority (CA) conducts the contracting process until the signing and publication of the decision and the contract award communiqué/LC. It is therefore competent to hear the appeals of the tenderers resulting from the said process, if necessary.
- The Chief Executive of the DTC concerned, in his capacity as Authorizing Officer and Project Owner, shall sign the contract/LC within fifteen (15) working days, from the publication of the decision and the award statement. It shall notify the contract to its holder within five (05) working days of the date of signature.
- The competent Finance Controller during the legal commitment is the one attached to the Council concerned.

Legal Reference

The contracting procedure when the RLA does not have a Procurement Commission is governed by a number of texts, namely:

- Law No. 2018/012 of 11 July 2018 on the financial regime of the State and other public entities;
- Decree No. 2018/366 of 20 June 2018 on the Public Procurement Code and its subsequent implementing texts;
- Circular No. 001/PR/MINMAP/CAB of 25 April 2022 on the application of the Public Procurement Code;
- any other text in force in this area.

Intervenants et modalités d'exécution

The actors involved in the contracting process when the CTD does not have a Procurement Commission are:

- The Chief Executive of the RLA (Authorising Officer/MO);
- The Public Procurement Authority (ARMP);
- The authorized Contracting Authority (Governor or Prefect);



- The Ministry in charge of Public Contracts;
- The competent Financial Controller;
- The successful tenderer of the contract.

NB:

- If the Chief Executive of the RLA (Authorizing Officer/MO) has obtained the agreement of the ARMP, this agreement is equivalent to the authorization of the Governor or the Prefect
- If the Procurement Commission attached to the RLA is suspended, the act of suspension of the ARMP shall be deemed to be the authorisation of the Governor or the Prefect

The Chief Executive of the RLA / Authorizing Officer/Project Owner proceeds :

- the elaboration of DAO
- the transmission of the draft tender to the Contracting Authority (Governor/Prefect) accompanied by the ARMP Enabling Act
- the preparation and multiplication of contract/VA projects on the basis of the attributions made by the CA;
- the invitation of the successful tenderer with a view to subscribing to the draft contract;
- the transmission of the contract/LC projects subscribed to the Financial Controller competent for the BUDGETARY VISA;
- the signature of the draft contracts within fifteen (15) working days, from the publication of the decision and the award notice by the CA;
- notification of the contract/LC to its holder within five (05) working days following the date of signature;
- the transmission of the copy of the contract/LC signed to MINMAP, MINEPAT, ARMP and the Contracting Authority.

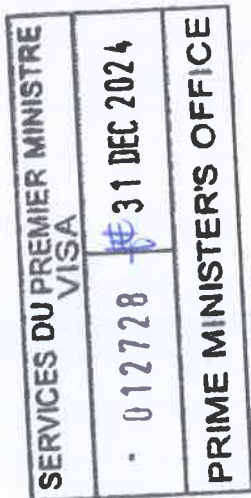
The Financial Controller shall receive from the Authorising Officer the complete package relating to the legal commitment together with the act of the ARMP authorising the Contracting Authority and procède :

- compliance control;
- the affixing and issuing of the budget visa;
- the approval of each page of the original as well as the first and last pages of the copies of the draft contract and the affixing of the "BUDGET VISA" stamp on all pages of each copy.

SERVICES DU PREMIER MINISTRE
VISA

012728 31 DEC 2024

PRIME MINISTER'S OFFICE



- the transmission of the draft contracts referred to to the Chief Executive of the RLA (Authorising Officer/MO) for signature.

The Contracting Authority (Governor/Prefect), receives the draft tender from the Chief Executive of the CTD (Authorizing Officer/MO) and proceeds:

- the transmission of the draft tender to the CPM (Regional or Departmental as the case may be) for examination and adoption, accompanied by the authorisation act of the Co-contracting Authority issued by the ARMP;
- taking into account the observations of the Procurement Commissions, where applicable ;
- referral to the Central Commission for the Control of Public Procurement, if necessary;
- the signature and publication of the tender notice;
- the multiplication of tenders and their availability to bidders;
- the receipt of bidders' bids and their transmission to the CPM;
- the signing of the decision and the contract award press release on the basis of the CPM's proposal;
- the publication of the award decision and press release;
- the transmission of the copy of the award decision to the Chief Executive of the DTC (Authorising Officer/MO), accompanied by the tenders of the successful tenderer of the contract to the Chief Executive of the DTC (Authorising Officer/MO) for the purpose of drawing up the draft contract;
- the transmission of the copy of the award decision to MINMAP, MINEPAT and ARMP;
- responding to bidders' requests for clarification and requests, if any.

Eléments de la liasse et délais

Elements of the bundle to be produced:

During the contract:

The elements of the package are those defined in the Public Procurement Code to which the ACMP's authorisation act must be attached.

At the time of legal commitment:

NB: The elements of the package provided to the committee remain valid at the time of the legal commitment.

- the authorisation act of the Contracting Authority issued by the ACMP
- the notice of call for tenders or the authorisation by mutual agreement, if applicable;
- the opinion, at the award stage, of the Procurement Commission or the Central Procurement Control Commission depending on the threshold, or the opinion

- on the examination of the draft contract by mutual agreement;
- the donor's notice of no objection for jointly financed projects;
- the press release and the award decision;
- an extract from the project journal mentioning the projected expenditure or the modification thereof authorized by MINEPAT;
- an extract from the project journal of public establishments or the notification thereof by the deliberative body;
- the MINEPAT funding letter for projects funded under Chapter 94;
- the stamped registration certificate;
- the valid stamped certificate of non-royalty;
- the location plan signed and stamped;
- the bank account details (RIB);
- the letter of order or the contract signed by the contractor;
- a copy of the certificate of non-exclusion from public procurement (CNE).



PROCEDURE FOR TREATMENT AND REIMBURSEMENT OF GUARANTEE RETENTION IN REGIONAL OR LOCAL AUTHORITIES

Definition and Legal references :

The purpose of the retention of guarantee is to ensure the proper performance of the contract and the recovery of any sums owed by the contractor under the contract during the guarantee period.

The institution of retention of guarantee is linked to the existence of a guarantee period in the contract. The warranty period is the period, which may be provided for in the public contract, during which the project owner or the delegated project owner may express reservations about defects that were not identifiable at the time of reception.

The retention guarantee thus consists in blocking in the accounts of the Regional or Municipal Treasurer a part of the sums due to the holder of the public contract. It is therefore a claim of the contracting party kept by the project owner or the delegated project owner as a security.

Legal References :

- Decree No. 2018/366 of June 20, 2018 on the Public contracts Code;
- the general code of the RLA;
- Decree No. 2020/375 of July 7, 2020 on the General Regulations of Public Accounting;
- Instruction n° 2020/017/I/MINFI/SG/DGTCFM/DCP on the General State Accounting of May 4, 2022.



Stakeholders and Execution modalities

Methods of incorporation :

Article 138 (2) provides that: « the retention guarantee shall be deducted or the performance bond set up, when the contract has a guarantee or maintenance period, and may not exceed 10% of the initial amount of the contract, increased, where appropriate, by the amount of the riders».

Terms of repayment:

- the Vote holder shall sign the release of the retention guarantee after final reception of the service by the competent reception committee
- the service provider applies to the public accountant for the return of the retention money;
- the Regional or Municipal Treasurer proceeds to:
 - verification of the regularity of the application documents ;
 - issuing the reimbursement receipt;

	<ul style="list-style-type: none"> • authorisation and payment. - in the event that the retention of collateral has been the subject of a bank guarantee ; - the service provider refers the matter to the issuing institution, with the release of the amount set out in the general and final statement or the last invoice.
<p>Supporting documents and deadlines</p>	<p>In order to receive a refund of the security deposit, the provider must provide the following documents:</p> <ul style="list-style-type: none"> - a stamped request addressed to the Regional or Municipal Treasurer; - a true copy of the contract or letter-order; - a release of the holdback issued by the project owner or the delegated project owner; - a certificate of retention issued by the Public Accountant; - a copy of the provisional reception report; - the original of the final reception report; - a valid bank statement; - a copy of the statement of account of the retention; - an original copy of the general and final account signed by MINMAP.



PAYMENT OF PUBLIC CONTRACTS REGULATION DUTIES

<p>Definition and legal reference :</p>	<p>Regulation fees are a deduction of 0.5% on the tax inclusive amount of a public contract that is retained by the public accountant and due to the benefit of the PCRB (Public contracts regulation board) and concerns only the City Councils of Douala and Yaounde.</p> <p>Legal references :</p> <ul style="list-style-type: none">- Law n ° 2002/014 of December 30, 2002 on the Finance Law of the Republic of Cameroon for the 2003 financial year in its article 16 ;- Decree n ° 2011/1339 / PM of 23 May 2011 on the exemption from regulatory rights for public contracts and granting the benefit of the acquisition costs of tender documents for contracts to the Regional and Local Authorities;- Any other text in force on the matter.
<p>Stakeholders and execution modalities</p>	<p>Stakeholders :</p> <ul style="list-style-type: none">- Project owners and Delegate project owners ;- Territorial competent regional finance controller ;- Specialized Finance controller ;- Regional or municipal treasurer. <p>Execution modalities</p> <p>Legal commitment</p> <p>The Contracting Authority transmits the draft decision accompanied by the Collection order issued by ARMP, to the competent Finance controller to obtain the prior budgetary visa.</p> <p>The competent Finance controller checks the regularity of the commitment, the availability of the corresponding appropriations and affixes the budgetary visa on the draft decision.</p> <p>Accounting Commitment</p> <p>The Project Owner draws up a payment mandate and a transfer order which he signs and sends to the competent Finance controller for the continuation of the procedure.</p> <p>The competent Finance controller checks compliance, validates the expenditure file and sends it to the regional or municipal treasurer for payment.</p> <p>The payment is made by the regional or municipal treasurer for the benefit of the Accounting Officer of the ARMP, into an account opened in the Treasury.</p>



- Copy of Contract or Jobbing order, amendment, or additional Contract signed ;
- Collection order issued by ARMP and made available to the Contracting Parties or the Delegated Contracting Authority ;
- Payment mandate and transfer order signed by the Project Owner ;
- Decision on payment of regulatory fees signed by the Project Owner ;
- Transfer order or a cheque issued for the benefit of the ARMP by the contracting authority.



**Supporting
Documents and
deadlines**

ADMINISTRATIVE PURCHASE ORDER (APO)

Definition and legal reference :

The administrative purchase order procedure is an operation for the acquisition of goods and services for an amount less than five million (5,000,000) CFA francs TTC. The delivery time of the service, which may not exceed the financial year, is expressly mentioned on the BCA.

Legal references

The APO 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;
- Law n° 2019/024 of December 24, 2019 on the general code of Regional and Local Authorities;
- Decree No. 2013/159 of May 15, 2013 setting the specific administrative control regime for public finances ;
- Decree No. 2018/366 of June 20, 2018 on the Code of Public Contracts;
- Decree No. 2020/375 of July 7, 2020 on the general regulations for public accounting ;
- the MINCOMMERCE decree fixing the price list ;
- any other text in force on the subject.

Stakeholders and execution modalities

Stakeholders

- the Vote Holder (heads of the executives of the regions, city councils and councils) ;
- the territorially competent Regional Finance controller ;
- the Specialized Finance controller ;
- the regional or municipal treasurer;
- the Divisional finance controller ;
- the Stores Accountant ;
- the field expert in the domain of the concerned service.

Execution modalities

It is as follows :

- expression and centralization of needs by the Vote Holder ;
- the collection of price proposals in pro forma form ;
- the election and attribution to the lowest bidder ;
- the establishment by the Authorising Officer of the draft Administrative Order Voucher in (03) three copies generated by the SIM_ba software package or any other document in lieu therefore, if applicable ;
- issuance of the commitment form generated by the SIM_ba computer system; document in lieu thereof, if applicable;
- obtaining the prior " BUDGETARY VISA " visa from the Finance controller ;
- the signature of the APO by the Vote Holder and the service provider ;
- the issuance of the commitment authorization and the purchase order for the corresponding amount, and the publication of the commitment certificate, for the transferred credits ;



	<ul style="list-style-type: none"> - registration of the Administrative purchase order on the back within one month from the date of the financial controller's budget approval. <p>The Regional or Municipal Receiver:</p> <ul style="list-style-type: none"> - checks the regularity of the bundle; - Takes charge and pays for it; - repays the withholding taxes within the legal deadlines, after the payment of the net. <p>The reception commission for any Administrative Purchase Order is made up as follows :</p> <ul style="list-style-type: none"> - Chairman : the Accredited Vote Holder or his representative; - Secretary: the Stores Accountant or the expert in the concerned field by the service, if applicable ; - Members : <ul style="list-style-type: none"> • the beneficiary of the works or supplies, if different from the Vote Holder ; • the supplier or service provider ; • the stores accountant when he is not rapporteur. <p>The Regional or Municipal Treasurer :</p> <ul style="list-style-type: none"> - verifies the regularity of the file ; - proceeds to the taking into account and the payment; - carries out the repayment of the withholding taxes within the legal deadlines, after the payment of the net amount.
<p style="color: red; text-align: center;">Supporting documents and deadlines</p>	<p>Support Documentation comprised in the expenditure file:</p> <p>At the time of legal commitment</p> <p>For administrative purchase orders procedure, the expenditure file to be validated by the finance controller by means of "budgetary visa" include the following documents :</p> <ul style="list-style-type: none"> - a draft administrative purchase order, if applicable; - a needs expression form ; - a proforma invoice, regularly signed by the service provider and validated by the Vote Holder - a trade register ; - a stamped registration attestation generated from the computer system of the Directorate General of Taxes ; - a signed and stamp location plan by the service provider - a stamped valid tax conformity attestation; - a bank domiciliation attestation dated less than three months ; - a tax compliance certificate generated by the DGI's computer system and stamped; - a certificate of bank domiciliation dated less than three months;



- a commitment sheet generated by the SIM_ba software package;
- a certificate of commitment issued by PROBMIS, for the resources transferred.

At the time of verification and payment authorization

For Administrative Purchase Orders, the expenditure file to be validated by the competent Finance controller includes the following documents :

- the Administrative Purchase Order signed by the Vote Holder and the supplier, duly registered and accompanied by the electronic registration receipt or acknowledgement of payment, generated through the DGI computer plate form ;
- a copy of the needs expression form ;
- the pro-forma invoice, regularly signed by the service provider and validated by the Vote Holder ;
- a copy of the certificate of commitment issued by PROBMIS, for the transferred resources
- the purchase order, the commitment certificate, the debt document liquidated by the Vote Holder, for the resources transferred;
- a copy of the guarantee certificate of at least six months for equipment requiring maintenance ;
- the taxation notice of taxes withheld at source ;
- the final invoice (produced by the service provider) stamped in four copies, settled by the Vote Holder ;
- the reception report signed by all the statutory members ;
- the debt instrument verified by the Vote Holder, for the transferred resources;
- the delivery slip signed by the supplier and the Vote Holder or the attestation of service rendered, if applicable ;
- the bank domiciliation certificate (RIB) dated less than three (03) months ;
- a stamped registration certificate ;
- a stamped valid tax conformity attestation;
- a copy of the certificate of non-exclusion to the public order (CNE);
- payment orders, cash voucher or transfer order signed by the Vote Holder.

NB : The documents provided at the time of authorization remain valid for the rest of the procedure from their receipt by the services of the authorizing office until they are taken over and paid by the accountant.

For expenses related to vehicle maintenance and repair, in addition to the file of expenses mentioned above, a copy of the vehicle registration document is required.



<p>Definition and legal reference :</p>	<p>This is the procedure used by RLAs in the acquisition of fuel and other lubricants.</p> <p>It is governed by a number of texts, namely:</p> <p>Legal references</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; - the finance law for the current financial year ; - Law n ° 2019/024 of December 24, 2019 on the General Code of Regional and Local Authorities; - MINCOMMERCE decree fixing the official price list ; - any other text in force on the subject.
<p>Stakeholders and execution modalities</p>	<p>Stakeholders:</p> <ul style="list-style-type: none"> - the Vote Holder ; - the competent regional finance controller ; - the specialized Finance controller; - the regional or municipal treasurer; - the Stores Accountant. <p>The acquisition of fuel and lubricants is done differently, whether you are in an area with marketers or in an area without marketers. Thus, in areas where there are marketers, the supply of fuel and lubricants to the Regional and Local Authorities is done according to the administrative purchase order procedure. The purchase of fuel and lubricants is carried out exclusively from oil companies to eliminate the additional costs associated with transactions and allow the validity of the corresponding fuel coupons, throughout the country. In areas not having marketers, Vote Holders can get supplies from fuel filling stations through the fund disbursement procedure, on the basis of a decision signed by them.</p> <p>NB : The procedure for supplying fuel and lubricants is , in accordance with the regulations in force, which is exempted from the registration formality and stamp duties.</p> <p>To this effect, no document in this expenditure file should be stamped.</p>



Supporting documents and deadlines

Supporting documents of the file :

In normal procedure :

- the Administrative Purchase order bearing the “ BUDGETARY VISA ” signed by the Vote Holder and the marketer;
- the pro-forma invoice, duly signed by the service provider, if applicable;
- the commitment form established through the SIM_ba it system;
- the final invoice (produced by the service provider) in four copies and verified on the back by the Vote Holder;
- the delivery mail enclosed slip (produced by the service provider) signed by the marketer and the Vote Holder ;
- the reception report (produced by the reception commission) signed by all the statutory members;
- the bank domiciliation certificate (RIB) dated less than three months;
- a registration certificate;
- a stamped valid tax conformity attestation;
- the payment mandate and the transfer slip signed by the Vote Holder.

In simplified procedure :

- the funds disbursement decision bearing the “ BUDGETARY VISA ” and signed by the Vote Holder ;
- the commitment form established through the SIM_ba software;
- the payment mandate.



Sheet N° DBS-08	ACQUISITION OF WATER, ELECTRICITY AND TELECOMMUNICATION SERVICES
Definition and legal reference :	These are essentially incompressible charges generated by public entities linked to the consumption of electricity and telecommunication on buildings and installations of the RLAs
Stakeholders and execution modalities	<p>Stakeholders</p> <ul style="list-style-type: none"> - the principal or delegated Vote Holder; - the competent regional finance controller ; - the specialized Finance controller; - the regional or municipal treasurer; - the Divisional Finance controller. <p>Execution modalities</p> <ul style="list-style-type: none"> - monthly issuance of invoices after consumption of services by the dealers; - settlement of invoices by the Vote Holder ; - obtaining the prior "Budget Visa" visa from the Financial Controller; - commitment of expenditure from the charges reserved for this purpose ; - Publication of the commitment sheet in the SIM_ba software package, or any document in lieu thereof, if applicable ; - obtaining the prior " BUDGETARY VISA" of the Finance controller ; - authorization of said expenditure by the Vote Holders ; - payment of the invoices by the regional or municipal treasurer.
Supporting documents and deadlines	<p>Supporting Documents of the file :</p> <ul style="list-style-type: none"> - verified consumer bills ; - subscription contract, if any; - the decision on the actual amount of the allowances and benefits granted to the Chief Executive of the RLA for the consumption of water and electricity in their residence, if any; - the decision of election of the Chief Executive and his deputies, if any - funds disbursement decision, as the case may be; - commitment form generated by the SIM_ba computer, or any document in lieu thereof as the case maybe ; - payment mandate and transfer order.



<p>Definition and legal reference :</p>	<p>It is an exceptional procedure vis a vis the normal procedure. The procedure consists in disbursing funds to the benefit of an <i>ad hoc</i> cashier on the basis of an expenditure <i>memo</i> (statement) for the implementation of a well-defined activity.</p> <p>Legal references The procedure for making funds available is governed by a number of texts, namely:</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; - Law n ° 2019/024 of December 24, 2019 on the General Code of Regional and Local Authorities; - Decree No. 2018/366 of June 20, 2018 on the Public Contract Code ; - Decree No. 2020/375 of July 7, 2020 on the general regulations for public accounting ; - the MINCOMMERCE Decree fixing the official price list; - Order n ° 025 / CAB / PM of 05 February 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 21 October 2019 setting the nature and thresholds of contracts reserved for crafts, small and medium-sized enterprises, grassroots community organizations and civil society organizations and the terms of their application ; - the joint circular n ° 00427 / MINEFI / MINAT of January 28, 2002 for the execution of certain expenses through the funds disbursement procedure ; - the deliberation of the CTD granting benefits, duly approved ; - any other text in force on the subject.
<p>Stakeholders and execution modalities</p>	<p>Stakeholders</p> <ul style="list-style-type: none"> - the Vote Holder ; - the competent regional finance controller ; - the specialized Finance controller ; - the regional or municipal treasurer; - the designated <i>ad hoc</i> cashier; - the Material Accountant. <div data-bbox="1093 1086 1585 1315" style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <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> <p>Execution modalities</p> <p>The funds disbursement procedure is strictly prohibited, except for expenditures, which by their nature, cannot be executed through the normal</p>

procedure.

This procedure concerns:

- salaries of temporary, seasonal or occasional staff ;
- fuel supply in areas without marketers;
- overtime allowances;
- gratuities;
- miscellaneous bonuses;
- sessional allowances ;
- premiums for special work;
- rebates;
- technical and financial assistance allowances
- maintenance costs of the residence of the Chief Executive of the RLA paid as an allowance, if the Chief Executive lives in a personal building
- the cost of maintaining the residence of the chief executive of the RLA, if applicable;
- expenses for seminars that do not accommodate the normal procedure (transport, accommodation, catering, session fees, housekeeping fees) ;
- counter part funds, if applicable ;
- indemnities paid to contracts commissions, and reception and monitoring commission and technical reception commission ;
- the general operating grant served by the city and sub-divisional councils ;
- expenditures with social character (donations, gift, Christmas tree etc.) ;
- expenses related to the occurrence of a disaster; or disaster requiring immediate financial support from the RLA ;
- the expenses for the removal and burial of abandoned bodies ;
- the contributions of the RLA to the celebrations marking the official festivals and ceremonies like those of May 20, February 11 and the reception of personalities and other administrations on the occasion of their official visits.



Legal commitment

The authorising officer shall forward the draft decision containing the clearance clause, together with the expenditure statement, to the competent Financial Controller for the approval of the budget.

The Finance controller checks the availability of credits, the regularity of the expenditure report, the budget allocation and the payment of taxes and duties, if applicable.

In the event of project compliance, the Finance controller affixes the words "BUDGETARY VISA" to the draft decision and the commitment form printed from SIM_ba software and returned to the Vote Holder for signature.

In the event of non-compliance, the competent Finance controller makes a reasoned or motivated rejection and returns it to the Vote Holder.

For the allowances and bonuses recorded by the deliberative bodies of the DTCs, the decisions of the head of the executive or the management body

	<p>that award them specify the amount of the potential beneficiaries and respect their quality, rank or grade.</p> <ul style="list-style-type: none"> - Accounting commitment <p>The Vote Holder proceeds to:</p> <ul style="list-style-type: none"> - the accounting commitment of the decision through the Commitment order (CO), publishes the commitment certificate and the TCC, for the transferred credits; - the issuance of the commitment form from SIM ba software ; - the issuance of the payment mandate and the cash voucher that he signs, and sends the file to the competent CF. <p>The competent Finance controller affixes the validation visa " Validated Expenditure " on the Commitment order and publishes the debt document (with regard to the transferred credits), on the payment mandate, the cash voucher and the entire file (with regard to own resources). He sends the documents to the regional or municipal treasurer for further processing.</p> <p>The regional or municipal treasurer, who after checking the conformity of the documents in the expenditure file, disburses the funds for the benefit of the Teller.</p> <p>At the end of the activity, the Ad hoc cashier transmits, within one month, to the Finance controller, the statement of account together with the supporting documents in originals, for clearance.</p>
<p>Support documents and deadlines</p>	<p>Supporting documents produced :</p> <p>At the time of the legal commitment:</p> <ul style="list-style-type: none"> - draft decision ; - memo of expenditure or the situation of signing out of allowances signed by the Vote holder; - regularly approved deliberation granting the allowance or bonus, if applicable; - status of payment of allowances or bonuses, if applicable; - terms of reference ; - commitment form generated in the SIM_ba software package, if applicable; <p>At the time of the accounting commitment</p> <ul style="list-style-type: none"> - Decision endorsed with the budget visa and signed by the Chief Executive of the RLA; - Expenditure memo or statement signed by the Vote Holder ; - Terms of reference ; - Commitment form generated in the SIM_ba software or any other document , if applicable ; - Purchase order, certificate of commitment and confirmation of receivables, for transferred resources; - Payment orders; - Cash voucher. <p>NB: The mention of the clearance clause on the release decision is only necessary in the event of the appointment of an ad hoc ticket agent for the execution of the expenditure.</p>



Definition and legal reference

Exceptional procedure for the implementation of the budget whereby an imprest account Manager, acting under the authority of a Vote holder, is authorized to carry out operations of disbursement of public funds without prior authorization, for the performance of one or more well-defined activities.

Legal References

The imprest account 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.
- Law n° 2019/024 of December 24, 2019 on the General Code of Regional and Local Authorities;
- Decree No. 2013/066 of February 28, 2013 on the organization of the Ministry of Finance ;
- Decree No. 2018/366 of 20 June 2018 on the Public Procurement Code;
- Decree No. 2020/375 of July 07, 2020 on the General Regulations of Public Accounting ;
- Instruction of May 29, 2019 relating to the accounting entries of operations carried out by imprest accounts ;
- Circulars bearing Instructions relating to the Execution of Finance Laws ;
- any other text in force on the subject.

Stakeholders and execution modalities**Stakeholders**

- Decision-making bodies of the RLA ;
- Competent tutelage
- Vote Holder ;
- Territorial competent regional finance controller ;
- Divisional Finance controller ;
- Specialized Finance controller ;
- Regional or municipal treasurer;
- Registrar;
- Imprest Accounts Manager;
- Stores accountants.

**Methods of execution**

The execution of expenditure in the imprest account procedure is based on the urgency of the expenditure to be made. It constitutes a reduction in the principle of the separation of the vote holder and the accountant.

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 categories of expenditure during a given period. Thus, an imprest account can be quarterly, semester or annual.

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

In the context of imprest accounts, expenditure of less than CFA 500,000 (five hundred thousand) constitutes a minor expenditure

Imprest Accounts (RAVs) are categorized according to their purpose or beneficiary. There are with regard to RLAs, in particular :

- ordinary RAVs dedicated to the execution of certain current operating expenses ;
- ad hoc RAVs open for the execution of activities expressly limited in time (execution of works etc.).

The imprest management procedure obeys certain prerequisites. Thus, in the RLAs :

▪ **The opening of imprest account reserved for the execution of certain current operating expenses :**

Imprest accounts are set up by order of the authorising officer after deliberation approved by the representative of the State.

▪ **The opening of an imprest account in the case of works under management**

After consulting the authority in charge of public contracts (MINMAP) for the authorization to execute works through the in-house procedure, the Vote holder contacts the deliberative body with the copy of the MINMAP authorisation for the creation or the opening of an imprest account.

NB: The creation or reopening of imprest accounts is made by a decision of the RLA duly approved by the competent supervisory authority.

On the basis of the acts creating or reopening and appointing the imprest holder, the creation of an imprest account is materialized by :

- The Vote Holder signs the acts (Order or Decision) appointing the persons in charge of the RAV (credit manager, manager, stores accountant) ;
- commits, verifies and orders ;
- issues the collection order.

NB: In the case of an imprest account with several cash balances, the commitment of the next cash balance is subject to the clearance of the previous one by the Specialized Financial Controller.

The Specialized Financial Controller:

- endorses the draft deeds;
- visas the collection warrant;
- Discharge the cash utilization account with supporting documents;
- issues the clearance report, if applicable;
- Transmits the commitment file and the statement of account with supporting documents to the Regional or Municipal Treasurer.

The imprest administrator :

- submits the collection warrant to the Regional or Municipal Treasurer;
- makes the payments authorized by the credit manager;
- transmits the statement of account with supporting documents to the Regional or Municipal Treasurer.

The Regional or Municipal Treasurer :

- disburses the first cash to the imprest account administrator;



	<ul style="list-style-type: none"> - checks the regularity of the documents transmitted by the Specialized Financial Controller; - takes charge of the expense and proceeds to the accounting; - disburses the new cash to the imprest account administrator; - closes the imprest account.
<p style="color: red; text-align: center;">Supporting documents and deadlines</p>	<p>The management of an imprest account is based on a set of supports. Regarding these supports, we have:</p> <ul style="list-style-type: none"> - the deliberation of the deliberative body authoring the creation and or reopening of imprest account approved by the competent tutelage - the order or decision of the Vote Holder containing the creation of the imprest account and also appointing the officials in charge : account Manager and stores Accountant ; - the disbursement mandate ; - the clearance minutes ; - the closing minutes ; - payment orders. <p>Regarding the elements of the file we have:</p> <ul style="list-style-type: none"> - the expenditure file in accordance with the nature of the expenditure executed (invoices, purchase orders, minutes, certificate of service performed, etc.) ; - the cash journal book ; - the documents of the stock accounts. <p>Depending on the number of cash receipts, the execution time for an imprest account is :</p> <ul style="list-style-type: none"> - quarterly ; - semesterly ; - annual. <p>In any event, regardless of the number of cash balances, all imprest accounts must be closed on December 31 of the fiscal year during which they were created or reopened. The closure of an imprest account for a given fiscal year is sanctioned by a closing report duly signed by the credit manager, the manager and the team designated for this purpose by the regional treasurer or municipal treasurer. However, in the event of a deficiency in the production of supporting documents for expenditure in accordance with the accounting calendar in force, the regional or municipal treasurer is required to make a deficit entry thereby incurring the responsibility of the manager.</p>



Définition et référence juridique :

It is a mechanism that consists of renewing the payment appropriations of a programme that has not yet given rise to payment, and whose expenditure and services have been regularly carried out during year N (committed, settled and authorised). This is exclusively investment expenditure from own resources which is recommitted in the year N+1 in the RLA budget.

Legal anchoring

- Law No. 2018/012 of 11 July 2018 on the financial regime of the State and other public entities (Article 41);
- Law No. 2019/024 of 24 December 2019 on the General Code of Regional and Local Authorities (Articles 388, 414 and 452);
- Decree No. 2013/160 of 15 May 2013 on the special regime for the administrative control of public finances;
- Decree No. 2020/375 of 7 July 2020 on the general regulation of public accounting;
- Joint Instruction No. 23/00007/IC/MINFI/MINDDEVEL of 31 January 2023 on the preparation, development, execution and control of the budget of Regional and Local Authorities;
- any other text in force in this area.

Intervenants et modalités d'exécution

Stake holders:

- the authorising officer;
- the deliberative body;
- the Finance Committee;
- the Specialised Financial Controller;
- the Regional or Municipal Receiver.

Execution methods:

- constitution of the provision for carry-overs of appropriations in the initial budget of the RLA;
- preparation during the year of the draft order of the head of the executive on the carry-over of appropriations;
- transmission of the draft order of the head of the executive to the Finance Committee;
- issuing of an assent by the Finance Committee;
- taking into account the observations, if any, and signing the order carrying over appropriations by the head of the executive;
- transmission of copies of the deferral order to the Financial Controller/Regional or Municipal Receiver;
- implementation of the decree carrying over credits in the SIM_ba software;
- commitment, settlement and mandate of the expenditure subject to carry-over, in accordance with the order of the Chief Executive carrying over appropriations.

The expenses eligible for the carry-forward may not exceed the N-2 financial year, at the risk of being indebted.



Eléments de la liasse **Elements of the expenditure file:**

et délais	<ul style="list-style-type: none"> - the initial budget of the RLA; - contract, letter of order or administrative order form bearing the prior stamp, signed and duly registered accompanied by the electronic receipt of registration or the acknowledgement of payment; - service order to start the work; - situation of the files subject to the carry-over of appropriations; - assent of the Finance Committee; - commitment sheet published in the SIM_ba software; - Order of the Chief Executive carrying over appropriations; - payment mandate, transfer order.
------------------	--



Definition and legal reference :

An Installment contract is a document drawn up by the contract holder or the contract manager, validated by the project owner or the project manager as the case may be, which mentions the amount to which the administration's co-contractor is claiming, in view of the level of execution of the contract, transmitted to the contracting authority by the latter, for payment.

Legal references

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

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

Stakeholders and execution modalities

The stakeholders involved in the process of drawing up and taking into account an installment are:

- the principal Vote holder or the delegated Vote holder;
- the project owner or delegated project owner;
- the Ministry in charge of Public Contracts;
- the competent Financial Controller;
- the Public Accountants;
- the administration's co-contractor;
- the head of the contracting department
- the project manager
- the Contract Engineer.



NB If the Vote holder is different from the Project owner, then the project owner, ensures that the installments and the complete expenditure files are forwarded to the Vote Holder for continuation of the procedure for the taking into account of the installment

	<p>Execution odalities:.</p> <p>The Vote Holder/ Project owner proceed to :</p> <ul style="list-style-type: none"> - Verifying the expenditure file and the installment ; - the commitment of the expenditure; - verifying and mandating of the expenditure - authorising the corresponding expenditure; - forwarding the complete file to the relevant Financial Controller for further processing. <p>The Financial Controller receives the complete expenditure file from the Vote Holder and in turn performs the following tasks:</p> <ul style="list-style-type: none"> - checking that appropriations are available ; - checking that the expenditure is in order and that the documents in the expenditure file and the installment are in order; - validating the statement before transmitting the complete package electronically and physically to the Public Accountant for further processing. <p>The Public Accountant receives the expenditure file and proceeds to:</p> <ul style="list-style-type: none"> - verifying the regularity and conformity of the accounting file; - validating the expenditure and taking into account - payment. <div data-bbox="1317 790 1809 1013" 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;">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
012728	31 DEC 2024		
<p>Supporting documents and deadlines</p>	<p>Elements of the file to be produced:</p> <p>At the time the mandating, verifying and ordering payment</p> <ul style="list-style-type: none"> - the original jobbing order or contract signed by the competent authority and duly registered, for the first installment or a copy of the jobbing order or contract for subsequent installment; - the original of the registered amendment(s), if any; - the tax receipt issued by the Directorate General of Tax platform, supported by the transfer details; - a copy of the final bond for the first payment (start-up installment or first provisional installment if there was no start-up installment); 		

- the copy of the start-up installment deposit, in the case of the start-up installment;
- a copy of the security deposit, where applicable;
- copies of the insurance policies if they are required in the contract;
- purchase order as appropriate (for transferred resources);
- the certificate of commitment, if applicable (for transferred resources);
- the notice of assessment of taxes and duties deducted at source;
- the original of the provisional or final stamped statement of account and three (03) photocopies, including the attachment, the NAP statement, the statement of taxes and duties, the statement of penalties (late and/or specific) if applicable and the statement of the guarantee deduction, if applicable, stamped by the contract holder, the project manager, the engineer and the head of the contract department, and cleared on the back by the contracting authority. In addition, MINMAP's visa is required for the general and final account or the final invoice;
- the reception report, if any, signed by at least 2/3 of the members, including the Chairman ;
- the delivery note signed by the contractor and the Vote Holder or the delivery note or the certificate of service rendered signed by the service provider and the Vote Holder, or the attachments signed by the designated members, in accordance with the contractual provisions, where applicable;
- the debt certificate cleared by the Vote Holder, where applicable;
- certificate of direct debit (RIB) less than three months old for the account indicated in the contractor's tender and included in the order letter or the basic contract, or certificate of direct debit (RIB) for a new account accompanied by the amendment amending the basic contract account, where applicable.
- a stamped valid tax conformity attestation;
- 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.
- the checks carried out by the Vote Holder, the Financial Controller responsible and the Public Accountant cover the following elements:
 - the regularity and conformity of contracts, order letters and amendments (allocation, financial year, parties involved, project owner, bank details, amount of the contract or amendment, assigning accounting post, contract engineer, project manager, etc.), signatories, taxes and duties, etc.

- the administrative file of the administration's co-contractor ;
- the mandatory financial clauses (bond, retention of guarantee, insurance where applicable);
- the validity and regularity of the statement of account (contract reference, subject of the contract, contract holder with contact details, total amount of the contract, advances granted where applicable, etc);
- conformity of the statement of account (signatories, information required, in particular the contract reference, the successful tenderer, reminder of payments already received, the start-up advance, deductions at source where applicable, etc.);
- Is the information on the statement complete?
- The signature of the attachment by the co-contractor, the contracting engineer or the project manager, where applicable;
- Signing of the statement of account by all the contractual parties involved (the Owner, the co-contractor, the Administration, the contracting engineer, the head of the contracting department, the project manager, if applicable);
- The fiscal and municipal stamps affixed to the original statement of account..

NB : in the case of the general and final breakdown or the final invoice drawn up by the contracting authority or head of department, where applicable, the checks carried out by the Vote Holder, the Financial Controller responsible and the Public Accountant cover the existence of the following elements:

- MINMAP's visa;
- a copy of the final account;
- the summary of the provisional instalments and the balance.



Fiche N° DBS-13

PROCEDURE FOR ISSUING THE IRREVOCABLE TRANSFER ATTESTATION (AVI) RELATING TO THE PROVISION OF SERVICES

Definition and legal reference :

The certificate of irrevocable transfer (AVI) relating to the provision of services is a document which materialises the undertaking given by the CTD to a financial institution that the funds, the object of a service provided for its benefit, will be transferred inescapably to the account of the beneficiary held in the books of the said institution, placed in the BCA file or carried the letter of order, the contract concerned, or the amendment modifying the account of the basic contract where applicable, and included on the corresponding debt security..

Legal reference

The AVI is governed by a number of texts, namely:

- the General Tax Code ;
- Circulars containing Instructions relating to the implementation of Finance Laws;
- Instruction n° 22/00000134/I/MINFI/SG/DGTCFM/CLC of 03 February 2022 on supporting documents for State budgetary and accounting operations;
- any other relevant text in force.

Stakeholders and execution modalities

Stakeholders (as the case maybe)

- Public Accountant ;

Execution modalities

Public accountant :

The Public Accountant is solely authorized to issue this certificate for expenditure of equipment and other services.

Applications for the AVI must be sent to the Public Accountant together with the following supporting documents.

NB : The attestation of irrevocable transfer of salary shall be delivered by the vote holder and a copy sent to the public accountant.

Eléments de la liasse

Elements of the expenditure file to be produced:

- the stamped request addressed to the public accountant who signed the expenditure;
- the registered copy of the administrative order form, the order letter, the contract or the amendment if applicable;
- the bank details relating to the service concerned;
- any other document as required.



2. Tax procedures related to the acquisition of goods and services (PFBS)

- a. Online registration (e-registration)
- b. Registration in the active taxpayers List
- c. Attestation of Tax Conformity
- d. Registration Fees
- e. Value Added Tax (VAT)
- f. Income tax (AIR, AIS or TSR)
- g. Advance payment tax on rents
- h. Tax litigation
- i. Tax regime for non-profit organisations (OBNL)
- j. Registration of administrative leases



Definition and legal references:

As part of the drive to simplify its procedures, the tax administration now offers its taxpayers the possibility of registering online through the e-registration service.

The RLA as a legal person of public law is required to register

Online registration is the possibility for taxpayers to apply for registration by logging on to the website of the Directorate General of Taxes at www.impots.cm, and to obtain a registration certificate generated instantly by the computer system of the Directorate General of Taxes.

The taxpayer card is now replaced by the registration certificate. Its duration is unlimited and permanent, unlike the taxpayer's card, which was valid for 10 years

Procedure whereby a physical or moral person obtains a specific identification that confers taxpayer status.

Legal references:

- Articles L1 to L2 and of the GTC ;
- Decree N° 2012/3731 of 13 November 2012 on registration;
- any other text in force on the subject.

Stakeholders and execution modalities**Stakeholders :**

- RLA ;
- Service provider ;
- 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

You need an internet connection to access the E-registration application. Once this condition has been met, you can register from your office, your home or, failing that, from a cyber cafe.



Step 2 : Access the e-registration interface via the DGI web portal

Access the login page: www.impots.cm then click on "E-registration".

The page offers you two (02) options:

I already have an Unique Identification Number (NIU) ;

I have not yet been registered;

If you do not have an NIU yet, click on : If you do not have a NIU yet, click on: "I have not yet been registered».

Step 3 : Fill in the registration form and attach the identification documents

The following fields must be filled in to obtain an NIU:

The following fields must be filled in:

Type of taxpayer :

Natural or legal person Document number :

CNI, trade register, ...

Company name: Country :

Acronym: City :

Date of creation: Municipality:

Place of creation: Neighbourhood :

Name of the director : Place name :

Legal form: Email :

Tax system : Tel :

Declared activity :



Figure 1. Formulaire d'enregistrement

Enregistrement d'un identifiant fiscal

(Assurez-vous de disposer des fichiers au format image de votre document d'identification)

Type de contribuable	Personne morale	Pays	Cameroun
Raison sociale		Ville	YAOUNDE
Sigle		Commune	YAOUNDE I
Date de création		Quartier	AWAE I
Lieu de création		Lieu-dit	
Nom du dirigeant		Email	
Forme juridique		Tel	
Régime fiscal		Observation	
Activité déclarée			

DOCUMENT D'IDENTIFICATION

Numéro 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



Step 4 : Generate your registration certificate?

After filling in the mandatory fields and attaching the identification documents, tick the box "I certify that the information entered is correct", and click on "Submit". The system will then automatically and instantly generate a registration certificate containing your Unique Identification Number (UIN).

You must first pay the sum of FCFA 1000 for the computer fee to print your registration attestation. This must be stamped at the rate of FCFA 1500 before any use.

1. What are the penalties for Unique Identification Number (NIU) fraud??

The fraudulent use of a Unique Identification Number or one containing erroneous information shall give rise to a fine of one million (1,000,000) CFA francs per operation, pursuant to the provisions of Article 13 (3) of Decree N° 2012/3731 of 13 November 2012 on registration.

Similarly, under the provisions of Article L 104 bis of the 2020 Finance Law, a fixed fine of up to one hundred (100) million CFA francs is applied to any person who fraudulently facilitates, proceeds or attempts to proceed with the fulfilment of a tax obligation or the obtaining of tax documents online.

	<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 magnifier.</p> <p>If the NIU entered is genuine, the system will display a certificate of registration for the taxpayer holding the NIU.</p> <p>If the search is made by taxpayer name, the system displays a list of matching names and their NIUs. After consulting the list, click on the correct NIU to issue a certificate of registration.</p>
<p>Supporting documents and deadlines</p>	<p>Supporting documents :</p> <ul style="list-style-type: none"> - Registration attestation generated by the computer system of the Directorate General of Taxes. <p>Deadline :</p> <p>The registration certificate must be submitted within fifteen (15) working days of the start of activities. The validity of the registration certificate is unlimited.</p>



<p>Definition and legal references:</p>	<p>Procedure by which a natural person or company obtains a specific identification that confers taxpayer status.</p> <p>Legal references :</p> <ul style="list-style-type: none"> - Articles L1 to L2 ter of the GTC (LPF) ; - any other text in force on the subject.
<p>Stakeholders and execution modalities</p>	<p>Stakeholders: Specialized Finance controller, Regional or Municipal Treasurer, Taxpayer, Manager's Tax Centre.</p> <p>Execution modalities :</p> <p>Only registered natural or legal persons, holders of a Unique Identification Number (NIU) allocated by the DGI and regularly registered in the file of a Tax Centre, can benefit from transactions on credits registered in the State, EP and RLA budgets. In the case of an international call for tenders, companies that are not under Cameroonian law are exempted.</p> <p>Individual establishments are identified by the taxpayer number of their promoter.</p> <p>This is issued free of charge by the tax authorities.</p> <p>Non-resident companies awarded public contracts are required to designate a solvent representative accredited to the tax authorities.</p> <p>All natural persons, sole proprietorships, liberal professions, ministerial officers or holders of public offices or positions, as well as public and private sector employees, pensioners and beneficiaries, are issued a registration certificate which is required for all financial transactions with the State, public enterprises, local authorities and even government projects and programmes.</p> <p>Public administrations and subsidised bodies identify suppliers and service providers by the following indications:</p> <ul style="list-style-type: none"> - company name and address ; - certificate of registration issued by the Directorate General of Taxes; - a stamped valid tax conformity attestation; - location map. <p>Notwithstanding the indications mentioned in the preceding paragraph, public administrations must ensure that companies tendering for public contracts are effectively registered in the DGI's file of active taxpayers. This file is available on the DGI website (www.impots.cm).</p> <p>The absence of the above-mentioned documents and/or failure to register in the file of active taxpayers constitutes grounds for rejecting the service proposal.</p>



	The Finance controllers ensure that these requirements are met before any budgetary visa is affixed.
Supporting documents and deadlines	<p>Supporting documents :</p> <ul style="list-style-type: none"> - certificate of registration with a Unique Identification Number (NIU) issued by the Directorate General of Taxes; - a stamped valid tax conformity attestation; - a location plan. <p>Deadline: The application for registration must be submitted within fifteen (15) working days of the commencement of activities.</p>



Definition and legal references:

Document that certifies that a taxpayer is up to date with his or her tax obligations at a specific time.

Legal references :

- Articles L 94 bis to L 94 quarter of the GTC (LPF) ;
- Any other text in force on the subject.

**Stakeholders and execution modalities**

Stakeholders: MINFI, DGI, RLA Finance controller, Accounting officer tax management service, taxpayer, Service provider.

Modalities :

Only natural or legal persons who are up to date with their tax obligations can benefit from transactions on credits entered in the State, EP and RLA budgets. Compliance with tax obligations is established through an attestation of tax conformity issued by the tax authorities.

The attestation of tax conformity is issued to any natural or legal person who is up to date with the payment of taxes, duties and fees. It certifies that the taxpayer does not owe any tax debt paid on the date of issue.

The attestation of tax conformity may also be issued to a taxpayer who owes a tax debt, when the latter benefits from a deferment or moratorium of payment duly granted by the competent authorities. In this case, the tax debt owed and the nature of the suspension of prosecution must be mentioned on the attestation of tax conformity.

The aforementioned suspension and moratorium of payment may also be granted to debtors by the Minister of Finance when:

- The latter have validated VAT credits pending reimbursement;
- As regards public entities receiving State subsidies, they are awaiting payment of their subsidies or services provided exclusively to the State.

The attestation of tax conformity is issued free of charge by the head of the tax centre to which the taxpayer is attached after verification of the taxpayer's tax situation with regard to all the taxes owed by the latter. It is issued exclusively in computerised form for taxpayers under the responsibility of specialised management units (DGE, CIME and CSI).

The authenticity of any computerised attestation of tax conformity is verified electronically on the tax administration's web portal (www.impots.cm).

**Supporting documents
and deadlines**

Supports: DGI web portal www.impots.cm, Attestation of tax conformity.

Deadline: The attestation of tax conformity is valid for three (03) months from the date of signature. This period is reduced to one (1) month when the taxpayer has benefited from a deferment or moratorium of payment of his tax debt.



Registration is a compulsory fiscal formality for a certain number of acts and has the effect of giving a certain date to the act that is subject to it.

Legal references :

Articles 264 to 541 of the Tax Code.

- **CHAP1 articles 264 to 275:** registration duties and their application: 264 (general), 268 (dependent and independent provisions), 270 (registration on minutes, patents, originals or under declaration), 272 (minimum collection), 273 (simultaneous transfer of movable and immovable property: single price);
- **CHAP2 articles 276 to 279:** time limits for registration of deeds and declarations; CHAP3 articles 280 to 301 values on which proportional, progressive or degressive duties are based: 281 (leases and rentals), 282 (marriage contracts), 283 (claims), 284 (delivery of legacies), 286 (judgments), 287 (release of mortgages), 289 (contracts), 290 (divisions), 291 (extension of time limits), 292 (discharges), 293 (annuities), 294 (companies), 295 (transfers of movable and immovable property for valuable consideration), 296 (transfer of business and new goods), 297 (inter vivos transfers 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 deeds and transfers must be registered; CHAP5 articles 304 to 315 payment of duties and those who must pay them: 304 payment of duties before registration, 305 obligation to pay, 306 (contribution to payment), 312 (fractioning of payment);
- **CHAP6 articles 316 to 330 sanctions:** 316 (failure to register deeds and declarations within the time limits, 323 (omissions), 324 (deficiencies), 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:** acts to be registered as debts,
- **CHAP9 article 337:** acts to be registered free of charge;
- **CHAP10 article 338:** acts exempt from formality;
- **CHAP11 articles 339 to 353:** fixing of fees;
- **CHAP12 articles 354 to 410:** obligations of public and ministerial officers, judges and arbitrators, parties and Treasurers and penalties for non-compliance with these obligations;
- **CHAP13 articles 411 to 412:** recovery and litigation;
- **CHAP14 articles 420 to 497:** stamp and stamp duty;
- **CHAP15 articles 498 to 541:** curatorship of vacant estates and property without a master.
- CIREX n°001/C/MINFI of 02 January 2018 and 28 December 2018, and n°019 of 14 January 2019;
- Circular n°0004119/MINFI/SG/DGI/DGTFCM of 18 July 2016 specifying the modalities of management of stamping machines;
- Circular n° 006150/MINFI/DGI/LRI/L of 07 December 2016 specifying the modalities of application of the reform of the collection mode of automobile stamp duties;

Definition and legal references:

SERVICES DU PREMIER MINISTRE VISA	012728	PRIME MINISTER'S OFFICE
	31 DEC 2024	

- Circular n°4981/MINFI/DGI/LRI/L of 06 July 2022 specifying the terms of application of the reform of procedures for registering transfers of second-hand vehicles;
- Circular n°025/MINFI/DGI/LRI/L of 06 July 2023 specifying the procedures for processing deeds subject to registration with the tax authorities;
- Any other text in force on the subject.

Stakeholders :
 Service provider, Regional or Municipal Treasurer, Specialized Finance controller, Special Registration Unit, managers of registration services, vote holders and services in charge of control and settlement (Financial Control, Treasury accounting post).

Modalities :

i. Registration obligation

All contracts, purchase orders and administrative purchase orders paid from the budget of the State, the RLAs, the EPs and any other public body receiving public subsidies are subject to the formality of registration. The same applies to externally funded contracts.

The registration of public contracts is carried out exclusively at the special registration units. However, for taxpayers under the authority of the Directorate of Large Enterprises (DGE), registration is carried out at the said structure.

ii. Registration regime for public contract

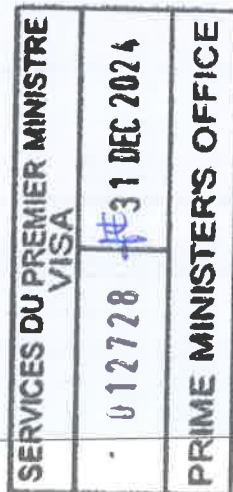
The fees for the registration of public contracts concluded with RLAs irrespective of the source of financing, are fixed as follows:

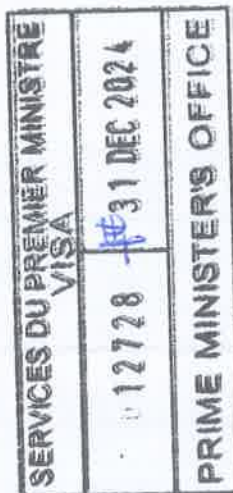
- 7% for purchase orders defined as contracts and purchase orders for amounts less than five million (5,000,000) CFA francs;
- 5% for letter orders defined as contracts and orders for amounts equal to or greater than five million (5,000,000) and less than fifty million (50,000,000) CFA francs;
- 3% for public contracts defined as public orders for amounts equal to or greater than fifty million (50,000,000) CFA francs.

The new rates mentioned above apply to contracts, jobbing orders and purchase orders signed on or after 1 January 2019. Therefore, for public contracts signed before this date, including those with a notification date after 1 January 2019, the applicable registration rates remain those of 2018, i.e. 5% for purchase orders and 2% for jobbing orders and contracts..

As of 1 January 2020, orders placed with public enterprises are no longer subject to registration fees. However, in case of voluntary presentation to the

Stakeholders and execution modalities





registration formality, these acts are registered at the fixed duty of 4,000 CFA francs without deduction of the graduated stamp duty.

By public company, it is meant, within the meaning of Article 3 of Law n°2017/010 of 12 July 2017 on the general status of public companies, an economic unit with legal and financial autonomy, carrying out an industrial and commercial activity, the share capital of which is wholly or predominantly held by a person under public law. These are companies with public capital or a mixed economy.

The 2018 Finance Act abolished the derogatory registration regime with a fixed fee of CFAF 50 000 reserved for externally financed contracts. From now on, all public orders, regardless of their source of financing, are subject to the common law registration regime at proportional rates.

Certain clauses contained in public contracts are also subject to registration. These are bonds and guarantees which are registered at the super-reduced rate of 1%..

iii. Orders exempted from tax

The following are exempted from the obligation of the registration formality as well as from the affixing of the size stamp, regardless of the method of acquisition or payment:

- orders relating to fuel;
- petty expenses executed on imprest accounts.

iv. Deadline for registration of public orders and sanction regime

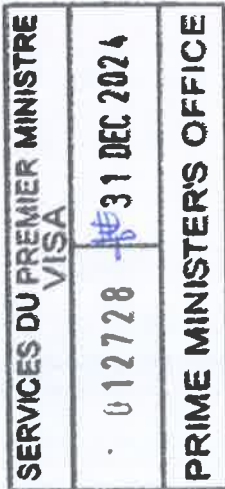
Public orders must be submitted to the formality within 1(one) month of the date of notification of the contract or of the signature of the purchase order. After this period, these acts are subject to an additional fee, i.e. a penalty of 100%.

Moderation or partial remission of penalties, fines or penalties may only be granted on registration fees when the delay is greater than one (01) month, after prior payment of simple fees plus a 10% tax fine.

v. Registration procedure for public orders

The registration of public orders is done exclusively online following the following process:

- log on to the DGI website (www.impots.cm) and click on the "create an account" tab;
- after creating an account, proceed with the online declaration;
- print out the tax notice which summarises the breakdown of duties owed and recalls the bank details (RIB) of the tax collector to whom the revenue is addressed;



- with the tax notice, make the transfer to a commercial bank;
- with the attestation of transfer and the tax assessment duly stamped by the bank, or by the centre to which it is attached, in order to obtain the registration formality or you can obtain an attestation of registration in lieu of the registration formality online.

Payments can only be made by bank transfer or electronically.

The registration file consists of the following documents:

- a pro forma invoice specifying the amount excluding VAT and the amount including VAT;
- an administrative purchase order, an jobbing order or a contract duly signed by both parties;
- an attestation of tax conformity generated from the computer system of the Directorate General of Taxes not more than three (03) months old.

In order to secure the registration of contracts, purchase orders and administrative purchase orders, the tax services transmit the receipt and series numbers to the competent Finance controllers.

To this end, the heads of the registration departments file their specimen signatures with the vote holders and departments responsible for control and payment (Financial Control, Treasury accounting office).

The heads of the registration departments shall send the registered purchase orders to the relevant Financial Control department in a slip.

The heads of the registration departments transmit the registered purchase orders to the relevant Financial Control department in the form of a slip.

vi. Stamp duties paid on registration of public orders

Administrative purchase orders, letters of order and public contracts are subject to stamp duty at the rate of F CFA 1,500 per page.

The stamp is affixed on each page at the top left of the page.

Fuels and lubricants are exempt from size stamp duty.

Supporting documents :

- Pro forma invoice specifying the amount excluding VAT and the amount including VAT.
- Administrative purchase order, jobbing order or contract duly signed by both parties.
- An attestation of tax conformity less than three (03) months old generated by the computer system of the Directorate General of Taxes.
- Administrative leases are submitted for registration in three copies
- Receipts for payment of duties.

Deadline :

Public orders must be submitted to the formality within one month of the date of notification of the contract in the commitment order zone or of the signature of the purchase order in the deconcentrated zone. After this period, these acts are subject to an additional fee, i.e. a penalty of 100%.

Supporting documents
and deadlines

Definition and legal references:

Value Added Tax is an indirect tax generally included in the selling price of goods and services, which is levied on the income of the final consumer or purchaser of these goods and services, through each operator in the distribution chain with regard to the fraction of added value that he charges.

Legal references :

- Articles 125 to 153 of the GTC: article 125 (taxable persons), articles 126 to 127 (taxable transactions), articles 128 and 128 bis (exemptions), articles 129 to 130 (territoriality), articles 135 to 141 bis (taxable amount), article 142 (tax rates), article 149 (collection methods);
- ANNEX I: list of goods of primary importance exempted from VAT (contained in the GTC);
- Any other text in force on the subject.

Stakeholders and execution modalities

Stakeholders :

- State;
- Chief executive of RLA;
- Specialized Finance controller ;
- Regional and Municipal Treasurer;
- Cocontractor of RLA.



Modalities

i. General principles

- All purchases of goods and services by the State, the RLAs and the EPs are subject to VAT at the rate of 19.25%, subject to the exemptions provided for by the legislation in force.
- Only companies subject to the actual tax regime may charge VAT.
- As an exception to the above-mentioned principle of liability to VAT, and only in the case of public contract, VAT is compulsorily withheld at source from all suppliers of public entities (State, local authorities, public works and other subsidised bodies), regardless of their tax regime (real or simplified). As a result, taxpayers under the simplified regime are subject to VAT withholding at source on invoices they send to public entities in the context of public orders.

- VAT is paid on all payments made from the budget of the State, the RLAs and the EPs, including start-up advances. In accordance with the provisions of the General Tax Code, start-up advances paid from the budget of the State, local authorities and public enterprises and establishments are subject to VAT. They must therefore be systematically subject to VAT withholding at source.
- The VAT paid on the start-up advance must be settled before the validation of the start-up advance requests, and only the pre-tax part of the advance granted must be mandated to the service provider, the VAT having to be withheld at source by the Public Accountant..

ii. VAT regime on externally financed public contract

- The 2019 Finance Act establishes the conclusion of all-tax-inclusive (VAT-inclusive) financing agreements signed by the state.
- As a result, companies awarded public contracts financed by external resources under the new agreements must pay VAT when acquiring goods and services as part of the execution of their contracts.
- No certificate of assumption of VAT will be issued to successful bidders for public orders on the basis of financing agreements signed after the entry into force of the Finance Act for the year 2019.
- Public contracts benefiting from financing agreements concluded before 31 December 2018 shall continue to benefit from the assumption of VAT in accordance with the former provisions of Articles 115 et seq. of the General Tax Code.



Definition and legal references:

Corporate Income Tax (CIT) is a tax on the actual or deemed income, profits and gains of companies, other legal persons and individuals who have opted for this tax.

Legal references :

- **Articles 2 to 23 of the GTC** : Article 2 (general); Article 3 and 4 (scope); Article 5 to 14 (taxable profit); Article 15 (tax period); Article 14 (place of taxation); Article 17 (calculation of tax); Article 18 (obligations of taxable persons); Article 19 (assessment of tax); Article 21 (payment of tax); Article 22 to 23 (obligations of taxpayers).
- CIREX n°001/C/MINFI of 02 January 2018 and 28 December 2018, and n°019 of 14 January 2019.

Stakeholders and execution modalities**Stakeholders :**

- Chief executive of the RLA
- Specialized Finance controller,
- Regional/Municipal Treasurer
- Co-contractor of RLA

**Modalities :****i. Criteria for being subject to RIA or TSR**

Payments of invoices from the budgets of the State, the RLAs and the EPs are subject to AIR/AIS or TSR depending on whether or not the winning company is established in Cameroon.

a) Company established in Cameroon: AIR or AIS

Companies that are established on the national territory are subject to RIA or ISA.

The following are deemed to be established in Cameroon:

- companies whose registered office or place of effective management is located in Cameroon
- companies which have a permanent establishment in Cameroon
- companies which have a dependent representative in Cameroon.

b) Company not domiciled in Cameroon: TSR

The TSR is applied when the successful bidder of the public order is not established on the national territory.

The rate of the TSR on public orders is 3%, with the exception of services relating to medicines and medical consumables which are exempt from the TSR.

c) Case of orders carried out by groups of companies

The tax regime for public contract carried out by a grouping of companies varies according to whether it is a joint or joint and several grouping.

If the grouping is joint, each member is subject to tax according to the tax system corresponding to its situation. The foreign company will be subject to TSR while the Cameroonian company will be subject to RIA. A grouping is said to be joint when the operation is divided into lots, each of the service providers who are members of the grouping undertakes to execute the lot or lots allocated to it in the contract.

When the grouping is said to be joint, the tax regime applicable to the contract is that of the lead company of the grouping. As a reminder, a grouping is said to be joint and several when each of the service providers who are members of the grouping is committed for the entire contract and is jointly and severally liable for its performance, whether or not the operation is divided into lots.

By way of illustration, for a joint venture made up of a company domiciled in Cameroon and another established outside Cameroon, the RIA withholding will be applied if the leader of the joint venture is the company domiciled in Cameroon. On the other hand, the TSR will be applied if the foreign company is the leader.

ii. Different AIR tax regimes

a) Actual regime

Individual companies and legal entities with an annual turnover excluding tax equal to or greater than 50 million francs are subject to the actual regime.

b) Simplified regime

Individual companies and legal entities with an annual turnover excluding tax of at least 10 million and less than 50 million, with the exception of transporters and gambling and entertainment companies, which are taxed according to the number of vehicles or machines operated, are subject to the simplified scheme.

c) Full discharge tax regime



Sole proprietorships with an annual turnover (excluding tax) of less than 10 million euros, with the exception of forestry operators, public officers and practitioners of the liberal professions, are subject to the flat-rate tax system..

d) The justification of the tax regime

To determine the tax regime of the concerned taxpayers, the Finance controllers refer to the attestation of Tax Conformity and tax registration generated from the computer system of the Directorate General of Taxes.

The Finance controllers and Public Accountants check whether the deductions made comply with the legislation as regards the rates of advance payment of corporation tax or income tax to be retained.

iii. The different AIR rates

a) Principle: 2.2% or 5.5%.

- AIR for taxpayers under the actual regime



The withholding of IR or IS to be committed, ordered and liquidated is 2.2%, including the Additional Communal Centimes (CAC) for taxpayers under the real regime.

For forestry companies, the 2.2% advance payment is withheld at source when the log purchase invoices are paid. 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 actual tax regime in the managed margin sectors, the basis for calculating the advance payment of corporation tax is determined according to specific procedures. The following are considered as sectors with an administered margin: distribution sectors :

- petroleum products and domestic gas ;
- products of the flour mill ;
- pharmaceutical products;
- products of the press.

The methods for determining the basis for calculating the advance payment of corporation tax for companies charging administered prices are as follows

- for companies in the petroleum products, domestic gas, flour milling, pharmaceuticals and press distribution sectors, the basis for calculating the advance payment is the gross margin, including gratuities and commissions of any kind received, to which a rate of 14% must be applied;

- for production companies in the flour milling sector, the calculation basis is the total amount of production sold, after a 50% allowance, to which a rate of 2.2% must be applied.

- RIA for taxpayers under the simplified regime

The advance payment of IS or IR is incurred and settled at the rate of 5.5% of the invoice, including CAC, without distinction according to the nature of the taxpayer's activity, for those taxpayers covered by the simplified taxation system or the tax in full discharge.

b) Special case of Administrative Purchase Orders below CFAF 5 million

Contractors for public orders below FCFA 5,000,000 are subject to the 5.5% rate regardless of their tax regime. Consequently, for a service provider under the real tax regime, a withholding for the RIA of 5.5% will be made on its invoices for amounts below FCFA 5,000,000.

c) The special case of liberal professionals: 5.5%

- The RIA rate for liberal professionals is 5.5% regardless of their tax regime.
- A liberal profession refers to any professional activity carried out by a person alone and independently, without the control of a hierarchy. It is therefore to be distinguished from an employee who is subject to an employer. The liberal professions concern intellectual and conceptual services and not commercial or industrial activities.
- For the application of the 5.5% withholding tax, the professions listed in the annex to the execution circular of the 2018 Finance Act are considered as liberal professions.
- According to the aforementioned annex, the design office is a liberal profession.
- The advance payment of 5.5% is withheld at source by the State, the RLA, the EP, and the Public and Private Enterprises under the specialised management units of the DGI, on fees, commissions, emoluments, paid to liberal professionals, natural or legal persons domiciled in Cameroon whatever their tax regime.
- The statements of emoluments of bailiffs, experts, lawyers' briefs and compensation due to witnesses and interpreters (witness fees) are subject to the withholding tax (IR) of 5.5%. This withholding is increased by the VAT levy of 19.25%.

**Supporting documents
and deadlines**

Supporting documents

Receipts, details of transfers, attestation of Tax Conformity and retention at the source generated from the computer system of the Directorate General of Taxes, agreements of taking into account by the tax administration, compliant invoices, purchase orders validated by the Treasury.



Definition and legal references:

Tax on rents is the tax owed by landlords for the rents received on their buildings.

Legal references :

- Articles 87 to 90 of the GTC;
- Any other text in force on the subject.

Stakeholders and execution modalities**Stakeholders :**

- Chief executive of RLA
- Specialized Finance controller
- Regional and Municipal Treasurer
- Cocontractor of RLA

**Modalities :**

Rents paid by the State, EPs, RLAs, legal entities and sole proprietorships subject to the real regime and the simplified regime are subject to withholding tax on rents which is to be remitted to the treasury at the behest of the Regional/ Municipal Treasurer.

The rate of withholding tax on rents is 15%.

Supporting documents and deadlines**Supporting documents :**

- Lease contract.

Definition and legal references

Tax litigation is the procedure for contesting taxes when their issue or withholding is deemed to be unfounded. It is a procedure that has a direct impact on budgetary revenues because it can suspend the collection of the tax issued when the taxpayer benefits from a suspension of payment, and give rise to compensation (refund, tax credit, etc.) when the taxes issued are deemed to be unfounded.

This procedure begins with a complaint to the Administration (1). If the taxpayer is not fully satisfied with the Administration's response, he or she may refer the matter to the judge (2). However, the taxpayer who so wishes may, during the entire litigation procedure, request an amicable settlement by means of a transaction (3), or else, as far as penalties and interest for late payment are concerned, the indulgence of the administration by means of a request for an ex gratia payment (4). Litigation concerning municipal taxes is subject to specific rules (5).

Stakeholders and execution modalities**A. Tax litigation in its administrative phase****1) Who can lodge a contentious appeal (article L116 of the LPF)?**

Any taxpayer who believes he or she has been cheated taxed or overtaxed may, if he or she so wishes, lodge a complaint.

2) What are the different phases of tax litigation (Articles L115 to L124 of the LPF and L126 to L140 of the LPF)?

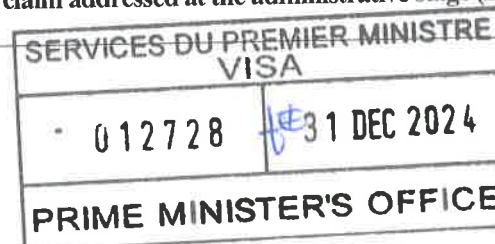
Tax litigation has two main phases: the administrative or pre-litigation phase, which takes place before the administration itself, and the jurisdictional phase, which takes place before the administrative judge. To access the jurisdictional phase, the taxpayer must first have completed all the stages of the administrative phase.

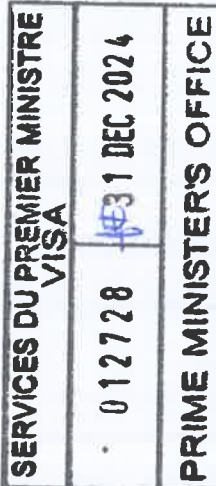
3) What are the stages of the administrative phase of tax litigation (L116 to L124 of the LPF)?

The administrative phase of tax litigation consists of two steps:

Step 1: The Head of the Regional Tax Centre (CRI), the Director of Large Enterprises (DGE) or the Director General of Taxes (DGI) as appropriate;

Step 2: The Minister of Finance.

4) To which authority is the contentious claim addressed at the administrative stage (L116 and L118 of the LPF)?



The authority to be addressed in the event of a dispute depends on the amount of tax disputed by the taxpayer. Thus, the claim is addressed to :

- the Head of the Regional Tax Centre (CRI) with territorial jurisdiction, when the disputed principal amount is less than or equal to CFAF 50 million;
- the Director of Large Enterprises (DGE), for taxpayers under this structure when the disputed principal amount does not exceed FCFA 100 million;
- the Director General of Taxes (DGI) when the disputed amount in principal is higher than the above-mentioned thresholds.

If the decision of the Head of CRI, the DGE or the DGI is not satisfactory to the taxpayer, the latter can then address his request to the Minister of Finance (MINFI).

5) Within what time limits must the authorities of the administrative phase of the litigation be addressed (L116 al 1 and L119 of the LPF)?

At the first step (CRI, DGE or DGI), the contentious claim must be lodged within thirty (30) days of receipt of the Notice of Recovery (AMR) or of the certain knowledge of the tax debt.

At the second step (MINFI), the appeal must also be lodged within thirty (30) days of the notification of the decision of the CRI, the DGE or the DGI.

Claims lodged outside these deadlines are declared inadmissible.

6) What are the deadlines for the administration to respond and what to do if it remains silent at the end of these deadlines (articles L116 al 4, L118 al 2 and L123 of the LPF)?

The Head of CRI, the DGE and the DGI each have thirty (30) days to respond, while MINFI has two months to respond. In any event, the response of the authority to which the matter is referred must be substantiated in fact and in law.

When the Head of CRI, the DGE or the DGI do not respond within the legal deadline, their silence is interpreted as a rejection of the taxpayer's claim. The latter may then refer the matter to MINFI.

The silence kept by MINFI at the end of the time limit to answer is also considered as a rejection. It gives the taxpayer the right to refer to the judge.

7) What conditions must be met to make the claim admissible at the level of the administration (articles L116 al 2 and L119 of the LPF)?

In addition to being submitted in time, the complaint must meet other formal requirements in order to be considered admissible. In concrete terms, it must:

- be dated, signed and stamped at the applicable rate by the taxpayer or his duly authorised representative;
- state the nature of the tax, the year of issue, the AMR number and the place of taxation;

- contain a summary statement of the taxpayer's defence and conclusions;
- be supported by proof of payment of the undisputed part of the tax, i.e. receipts.

When the complaint is submitted to MINFI, in addition to the conditions listed above, it must be supported by proof of payment of the deposit of 15% of the disputed taxes in principal and penalties.

8) What are the conditions of admissibility of the supporting documents produced during the administrative phase of the tax dispute (article L22 bis of the LPF)?

Only supporting documents already submitted to the administration during the inspection are admissible. On the other hand, all supporting documents whose lack of submission is duly noted in the official report after formal notice has been given during the on-site inspection are inadmissible during the administrative phase of the tax dispute.

9) Does the lodging of a contentious claim suspend the recovery of taxes contested by the taxpayer (Article L121 of the LPF)?

The contentious appeal lodged by the taxpayer does not automatically suspend the collection of the taxes for which he is liable. To benefit from this suspension, the taxpayer must expressly formulate a request for suspension of payment in his contentious claim.

10) What is a suspension of payment (article L121 of the LPF)?

The deferment of payment is the agreement of the competent authority addressed which stops all recovery action until the outcome of the application on the merits for a period of 30 days in contentious matters.

11) When can an application for deferment of payment be made (article L121 of the LPF)?

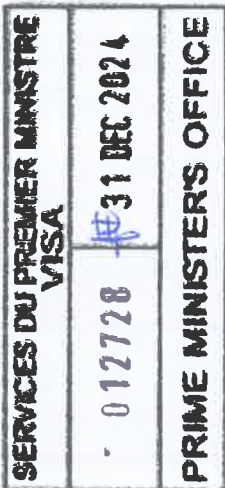
The request for suspension of payment can only be validly introduced when the debt for which suspension of collection is requested is contested, in the context of a contentious claim before the administration or a petition initiating proceedings before the judge.

12) What are the conditions required to benefit from a suspension of payment (article L121 of the LPF)?

To benefit from the deferment of payment before the administration (Head of the Regional Tax Centre, Director of Large Enterprises, Director General of Taxes, Minister of Finance), the taxpayer must meet the following common conditions:

- provide the references of the contentious claim;
- provide the references of the payment of the non-contested part;
- not to have any tax arrears other than those in dispute;





- not being subject to criminal proceedings for tax fraud.

For the specific case of applications for suspension before the Minister of Finance, and in addition to the conditions mentioned above, the taxpayer must provide references (bank transfer certificate or receipt duly issued by the tax collector of the centre where he/she is based) of the payment of a deposit of 15% of the contested taxes in principal and penalties.

In the specific case of applications for suspension before the Administrative Court, and in addition to the conditions mentioned above, the taxpayer must provide references for the payment of an additional 35% deposit of the contested taxes in principal and penalties.

Finally, when the request for suspension is filed before the Administrative Chamber of the Supreme Court, the taxpayer must provide proof of payment of 50% of the disputed taxes and the deposit of 50% of the remaining taxes.

13) What are the procedures for granting a suspension of payment (article L121 of the LPF)?

The Finance Law for the year 2019 provides for the automated online issuance of deferred 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 into the system precise information relating to his claim, in particular the claim references and the references of the payment of the various deposits.

However, for taxpayers who belong to a tax center that is not yet computerized, the deferment 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 is equivalent to a tacit acceptance.

14) When does the suspension of payment granted to the taxpayer cease to have effect (Article L121 of the LPF)?

The deferment of payment ceases to have effect at the end of the period allowed for the taxpayer to refer the matter to the higher authority.

Thus, the taxpayer who, following a referral to the Head of the CRI, the DGE or the DGI, is granted a stay of payment, benefits from the effects of the said stay for a period of 60 days (which results from the 30-day period given to the authority to reply and the 30-day period opened at the end of this period for the referral to MINFI).

Similarly, the stay issued by MINFI gives the appellant a period of 90 days (i.e. 60 days for MINFI's response and 30 days for referral to the Administrative Court).

As regards the stay issued by the President of the Administrative Tribunal, it remains valid throughout the period preceding the decision of the Administrative Tribunal, and up to fifteen (15) days from receipt of the said decision (time limit given to the appellant to appeal to the Administrative Chamber of the Supreme Court, in accordance with Article 89 of Law 2006/016 of 29 December 2016 to lay down 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 LPF)?

The complaint lodged with the Minister of Finance is equivalent to a prior informal appeal. If the response to this appeal is not satisfactory, the taxpayer has the option of moving on to the litigation phase by bringing the matter before the Administrative Court of the jurisdiction of his tax centre or that of his residence or registered office.

2) What conditions must be met to make the appeal admissible before the judge (article L128 of the LPF)?

In order for the taxpayer's appeal to the court to be considered admissible, it must:

- be submitted within thirty (30) days of the notification of MINFI's reply, or of the end of the period allowed for a reply (A126);
- be submitted in writing, signed by the taxpayer or his authorised representative and accompanied by two unstamped copies;
- contain a summary of the facts, legal arguments and conclusions of the taxpayer;
- specify the amount of principal and penalty relief sought;
- be accompanied by a copy of the contested decision of the Minister.

3) What are the steps of the adversarial phase before the administrative judge?

The adversarial phase of the legal proceedings takes place in the following steps:

- the introduction by the taxpayer of his complaint within thirty (30) days from the notification of the reply of the Minister of Finance or the silence kept at the end of the time limit for reply;
- the production by the Minister of Finance, within two (02) months from the receipt of the request to initiate proceedings, of the administration's defence. If MINFI does not produce its memo of defence within the legal time limit, it is deemed to have acquiesced in the facts set out in the taxpayer's request. The legal time limit of two months may be extended by an additional month due to exceptional circumstances, duly motivated;
- the presentation by the taxpayer, within thirty (30) days, of his memo of defence. If the taxpayer remains silent at the end of the time limit, he is deemed to have withdrawn his action;
- the submission by the administration, in case of reply by the taxpayer and when new arguments have been raised by the latter, of its rejoinder, within 15 days from the receipt of the reply.

In all cases, the sending of the administration's rejoinder marks the end of the written exchanges before the administrative judge.



4) What is the deadline for the Public Prosecutor's Office to present its conclusions and what are the consequences if this deadline is not respected?

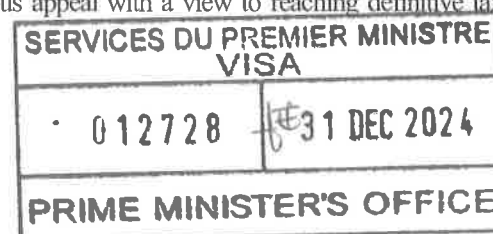
The Public Prosecutor's Office thus has a period of two (02) months from the end of the exchanges to make its submissions. If the requisitions are not produced within the two-month period, the President of the Administrative Court may render his decision on the basis of the elements at his disposal, in particular the written exchanges between the parties.

C. Amicable settlement of a tax dispute

1) What to do when you want to end a tax dispute and reach an amicable settlement with the administration (Article L125 of the GTC)?

In this case, the taxpayer must apply to the Director General of Taxes for a settlement. The settlement is a legal mechanism (L125 of the LPF) by which the administration and the taxpayer mutually agree to amicably close a contentious appeal with a view to reaching definitive tax assessments accepted by the taxpayer. The latter undertakes :

- not to lodge any further claims ;
- to withdraw any claims or applications lodged up to that point
- to immediately pay the duties and penalties remaining to be paid.



The settlement may relate to both penalties and principal. In this respect, it differs from the remission of penalties, which can only concern penalties.

2) What is the procedure to follow for the benefit of the transaction (article L125 of the LPF)?

In order to benefit from the settlement, the taxpayer must expressly request it from the tax administration, 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 the taxes materialised by a Notice of Collection (AMR);
- or during the entire litigation procedure.

When the tax administration considers the taxpayer's settlement proposal satisfactory, it submits it to MINFI for prior validation.

In case of a favourable notice from MINFI, the tax administration notifies the taxpayer of the terms of the settlement.

3) How long does the administration have to respond to a transaction request (Article L125 ter of the GTC)?

The tax administration must notify the taxpayer of its response within fifteen (15) days. In the absence of an express response from the administration at the end

of the above-mentioned 15-day period, the taxpayer's settlement offer shall be deemed to have been rejected, and the administration shall be entitled to reactivate the prosecution measures, as well as the computation of the time limits.

4) What are the effects of a request for a settlement with regard to the recovery action and the time limits for bringing cases before the higher authorities in contentious matters (Article L125 ter of the GTC)?

The submission of a request for a settlement during the contentious phase suspends the recovery proceedings until the administration's decision or the expiry of the 15-day period allowed to the administration to decide.

The submission of an application for a settlement also suspends the time limit for appeal to the higher authority.

D. The request for an ex gratia payment

1) What is the request for the remission of penalties (article L142 of the LPF)?

Sometimes the administration charges the taxpayer both principal and penalties. If the taxpayer accepts and pays the principal, the law offers him the possibility to benefit from the moderation of the penalties within the framework of a particular procedure: the remission of the penalties.

2) Are all taxes eligible for the rebate?

The remission may concern both the principal and the penalties of all taxes due by the taxpayer, except for taxes collected from third parties and those withheld at source on behalf of the Treasury.

Similarly, when the delay in registering a deed is more than one (01) month, the moderation or partial remission of penalties, fines or penalties can only be granted after prior payment of the simple duties, increased by a tax fine of 10%..

3) Who can apply for grace from penalties?

Any taxpayer who has been assessed with penalties may, if he or she so wishes, apply for an exemption from these penalties.

4) To which authority should the request for the remission of penalties be addressed (article L143 of the LPF)?

In the case of tax liberation, the authority to be seized depends on both the nature of the tax and the amount of the relief sought by the taxpayer. Thus,

a) For penalties related to direct duties, the request shall be addressed to:

- the Head of the Regional Tax Centre (CRI) with territorial jurisdiction, or the Director of Large Enterprises (DGE), in the case of taxpayers who come under this structure, up to a limit of 30 million ;

SERVICES DU PREMIER MINISTRE	
VISA	
012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

- the Director General of Taxes (DGI) up to a limit of 100 million euros;
- the Minister of Finance for direct tax penalties in excess of 100 million.

b) In the case of penalties relating to registration fees, the request shall be addressed to:

- the Head of the Tax Centre (CDI, CIME, CSPLI) to which the taxpayer belongs, up to a limit of 01 million
- the Head of the Regional Tax Centre (CRI) with territorial jurisdiction or the Director of Large Enterprises (DGE), in the case of taxpayers under the authority of this structure, up to a limit of 5 million euros
- the Director General of Taxes (DGI) up to a limit of 20 million euros;
- the Minister of Finance for registration duty penalties in excess of 20 million.

Where the decision of the competent authority does not fully satisfy the taxpayer, the hierarchical appeal remains open to the Minister of Finance. However, the 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 an amnesty??

In order to be admissible, the application for a postponement must meet certain formal requirements. In concrete terms, it must:

- be dated and signed by the taxpayer or his duly authorised counsel
- mention the nature of the tax, the year of issue, the AMR number;
- be accompanied by a copy of the debt instrument (AMR);
- be supported by proof of payment of the principal of the debt (receipts).

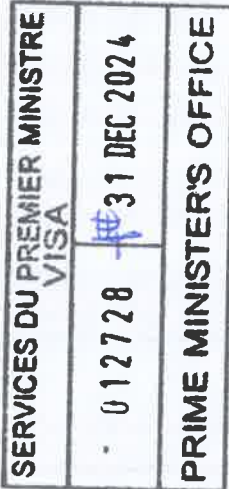


E. The specific case of municipal tax litigation

1) What to do if you dispute the municipal taxes?

A taxpayer who believes he or she is wrongly claimed to have paid a municipal tax or who requests the benefit of a right resulting from a legislative or regulatory provision may lodge a 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 contests the communal taxes charged to him/her must refer the matter to the Mayor within thirty (30) days from the date of notification of the debt document or the certain knowledge of the imposition.

3) What are the conditions of admissibility of the appeal in local tax matters??

In addition to being submitted in time, the complaint must meet other formal requirements in order to be considered admissible. In concrete terms, it must:

- be dated, signed and stamped at the applicable rates (fiscal and municipal stamps) by the taxpayer or his duly authorised counsel;
- mention the nature of the tax and the amount contested
- contain a statement of the taxpayer's defence and conclusions;
- be supported by proof of payment of the full amount not contested;

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 disputed taxes in principal and penalties.

4) What is the deadline for the Mayor to respond and what to do if the Mayor does not respond within the deadline??

The Mayor has a period of fifteen (15) days to respond to the taxpayer's claim.

In case of silence at the end of the time limit set to answer, the request is considered as rejected and the taxpayer is then entitled to refer to the Prefect.

5) What to do when the Prefect's response is not satisfactory?

The taxpayer who notes the administration's failure to act (silence of the prefect or the mayor's refusal to execute the prefect's recommendations) at the end of the ninety (90) day period given to him to give his decision may refer the matter to the tax judge.

6) What are the time limits for bringing a case before the tax judge??

The taxpayer must refer the matter to the tax judge within thirty (30) days of the date of the rejection of his request or receipt of an unfavourable decision from the administration.

The rules of procedure for jurisdictional disputes concerning communal taxes are the same as those provided for in the Book of Tax Procedures concerning State taxes.

7) Is there an ex gratia jurisdiction for communal taxes?

Yes, local taxes can also be moderated before the Head of the Municipal Executive, who has thirty (30) days to notify the taxpayer in writing of his decision to

remit or reject.

In case of silence at the end of the time limit for response, the request is considered as rejected and the taxpayer has no further recourse.

F. Good to know :

- The rules of procedure for litigation on registration fees are the same as those provided for by the Book of Tax Procedures for taxes and direct duties;
- For taxpayers belonging to tax centres not yet computerised, when the administration does not respond to a request for deferment within fifteen (15) days, the deferment is deemed to have been granted;
- Any appeal must be accompanied by the Form for the receipt of contentious claims and requests for deferment of payment available in the tax services. This form must be completed and signed by the taxpayer or his authorised representative;
- The taxpayer has the right to be assisted by a counsel of his choice during the entire procedure;
- To enable the administration to examine the request quickly, the taxpayer must attach to it:
 - the notification of adjustment ;
 - its observations to the notification of adjustments;
 - its letter of response to the observations together with the AMR;
 - the complaint addressed to the authority seized at first instance, accompanied by the decision of that authority;
 - supporting documents likely to strengthen its defence;
 - proof of payment of the 15%, 35% and 50% sureties, as appropriate
 - proof of deposit of 50% of the remaining part in case of referral to the Administrative Chamber of the Supreme Court.



Definition and legal references :

The Finance Law for the 2022 financial year enshrined a new tax regime for 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 activities do not compete with those carried out by profit-making entities. These include:

- a. international bodies and non-governmental organizations, subjected to the Conventions;
- b. public establishments and Regional and Local authorities, as well as their public service boards;
- c. companies or bodies recognised as being of public interest;
- d. public low-cost housing associations;
- e. associations of any kind, de jure or de facto, mutual societies, clubs and private circles;
- f. welfare and social security institutions;
- g. public and denominational educational and health institutions.

The non-profit organization may nevertheless carry out commercial activities provided that the profit from these profit-making activities is not distributed among the members.

Legal basis.

- Articles 93, 93 and 93 of the General code of Taxation;
- Finance Law 2022;
- Circular No. 012/MINFI/DGI/LRI/L of 13 July 2022 specifying the terms of application of the tax provisions of the 2022 Finance Act.

Fiscal regime**Tax regime for non-profit organisations****a) where the Non-Profit Organisation does not carry out commercial activities**

Non-profit organisations that do not carry out any economic activity and operate in accordance with the objects set out in their articles of association are therefore exempt from :

- Payment of business license,
- corporation tax
- property tax.

However, subject to the exemptions provided for in the General Tax Code, these organizations remain subject to :

- VAT on goods and services acquired as part of their operations;
- registration and stamp duties;



- capital gains tax on their investments;
- withholding taxes for which they are legally liable.

Notwithstanding the above exemptions provided for by law, non-profit organizations not engaged in economic activity and operating in accordance with the purpose set out in their articles of association are subject to the following obligations:

- tax registration
- the monthly declaration of taxes and duties for which they are liable;
- the annual statistical and tax return submitted in accordance with the OHADA accounting system by 15 March each year at the latest;
- production at the end of each financial year of a detailed statement of all fund paid to third parties during the previous financial year.

b) Non-profit organizations carrying out commercial activities on an ancillary basis

The status and modus operandi of non-profit organizations have no impact on the applicable tax regime when they engage in activities likely to compete with the commercial sector. Where applicable, these organizations are liable for corporation tax and VAT.

Subject to corporation tax

Income tax is levied on the share of commercial activities of non-profit organizations as follows:

- payment of a monthly instalment of 1% of the turnover of commercial activities of non-profit organizations to their local tax centre. This advance payment is increased by 10% in respect of additional municipal centimes and constitutes the minimum collection amount;
- payment at the end of the financial year of corporation tax at the preferential rate of 15%, increased by 10% in respect of additional municipal levies.

VAT liability

Non-profit organizations are subjected to VAT when they carry out taxable transactions in accordance with the provisions of articles 125 of the General Tax Code. Therefore, no VAT exemption certificate can be granted to these organisations.

Similarly, the VAT exemption for commercial activities carried out by schools has been repealed. The departments are therefore ensuring that VAT on the transactions in question is actually invoiced, collected and paid by these establishments, regardless of their tax regime.

The new provisions relating to the tax regime for non-profit organisations apply to transactions carried out from 1 January 2022, and for which the results must be declared by 15 March 2023 at the latest.



<p>Definition and legal references :</p>	<p>Administrative leases are immovable state property granted to private individuals by the state or immovable property belonging to individuals granted to the State to house their services.</p> <p>Legal basis</p> <ul style="list-style-type: none"> - articles 337 and 543 of the General Tax Code ; - article 4 of the Public Contract Code; - other applicable legislation.
<p>Execution modalities</p>	<p>1- Leases granted by the State to private 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 General Tax Code, the lease agreements 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 tax registration provided for in Article 310 of the General Tax Code, it is the lessor, as the beneficiary of the deed and the State's co-contractor, 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 VAT withholding tax 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 order 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 for the tax authorities, one for the tenant and another for the landlord (State)</p>
<p>Supporting documents</p>	<ul style="list-style-type: none"> - lease contract ; - stamped attestation of tax registration generated from the computer system of the Directorate General of Taxes ; - stamped attestation of Tax Conformity ; - receipt of payment of property tax by the lessor.



3. Procedures for the execution of staff expenditures in RLA

- a. Recruitment
- b. Staff salaries of RLA
- c. Processing of pension and settlement of duties
- d. Daily allowance for mission expenses
- e. Transport costs
- f. Relief and Leave transport requisition
- g. Internship fees, scholarships and professional training
- h. Settlement of funeral expenses



This is the process of hiring or contracting the staff RLAs

Legal references

- the Finance Law of the current year;
- the Law on the Financial Regime of the State
- the General Tax Code
- the Labour Code
- the General Code of the RLA;
- Decree No. 75/459 of 26 June 1975 to determine the remuneration system of civil and military personnel of the United Republic of Cameroon, modified and completed by Decree No. 79/64 of 3 March 1979;
- Decree n°78/484 of 9 November 1978 to lay down common provisions applicable to State employees under the Labour Code;
- Decree n°94/194 of 7 October 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 27 July 2000 on the remuneration of State employees under the Labour Code;
- Decree n°2020/7951/PM of December 30, 2020 on the harmonization of the retirement age of State employees under the Labour Code;
- Decree n°2021/742 of December 28, 2021 on the standard organization of the regional administration
- Decree No. 2023/158 of 6 March 2023 increasing the basic monthly remuneration of civil servants and military personnel at an average rate of 5.2%
- Decree No. 2023/421 of 19 September 2023 setting out the remuneration regime and benefits allocated to Secretaries General and heads of Decentralized Local Authorities
- Decree n°00136/A/MINATD/DRLA of 24 August 2009 making enforceable the standard tables of communal jobs;
- the Staff Regulations and internal regulations;
- the Circular letter on the execution of the budget of the RLA for the current financial year;
- the circular letter on the preparation of the budget of the RLA for the fiscal year
- the deliberations of the deliberating body;
- the approved budget;
- any other text in force on the subject. Matter

Definition and legal references:

Stakeholders and execution modalities

Stakeholders

- MINDDEVEL ;



- Governors
- Senior Divisional Officer;
- MINTSS;
- the Deliberative Body ;
- the Principal or Primary Vote holder (Head of the Executive of the RLA);
- the Specialized Financial Controller attached to the City or sub-Divisional Council as the case may be
- the Regional Financial Controller for the Regions
- the Municipal or Regional Treasurer;
- the concerned persons.

Execution modalities

The deliberative body :

authorizes by deliberation the recruitment of staff

The Principal Vote holde:

- prepares job descriptions and profiles;
- organizes and coordinates the recruitment process
- prepares and launches the call for applications for the recruitment of staff where appropriate;
- presides over the selection process of the staff to be recruited
- authenticates the diplomas of the persons to be recruited;
- prepares draft recruitment acts (contracts and decisions) for staff and sends them to the competent Financial Controller for prior visa;
- signs the recruitment acts (contracts and decisions) of the staff..

The concerned person:

- Reads, approves and signs the recruitment acts after having taken note of the content.

The Labour Inspector:

- visas the draft recruitment act of the staff falling under the labour code.

The competent Financial Controller :

- carries out the control of the regularity of the recruitment ;
- verifies the category, age of the persons to be recruited, the regularity and sincerity of the information of the staff to be recruited;
- affixes the prior budgetary visa on the draft recruitment acts.



	<p><u>The Governor/ Senior Divisional Officer</u></p> <ul style="list-style-type: none"> - signs staff employment contracts and approves the recruitment of decision-makers (vote holder). <p><u>MINDEVEL</u></p> <ul style="list-style-type: none"> - approves employment contracts for staff from the 7th category upwards.
<p>Supporting documents and deadlines</p>	<p>Supporting documents :</p> <ul style="list-style-type: none"> - the draft of the recruitment decision duly endorsed by the Labour Inspectorate - the deliberation authorising the recruitment of staff approved by the competent supervisory authority; - the call for applications, as the case may be - the required certified diplomas; - the documents authenticating the diplomas by the competent authorities; - a certified copy of the birth certificate of the concerned person; - a certified copy of the national identity card of the concerned person.



Salaries are the remuneration fixed by regulations or convention that the employer pays the employee each month in return for the work agreed upon.
It is a remuneration including the index or category of the employee, family allowances various indemnities and bonuses.

Legal references :

- the Finance Law of the current year;
- the Law on the Financial Regime of the State
- the General Tax Code
- the Labour Code
- the General Code of the RLA;
- Decree No. 75/459 of 26 June 1975 to determine the remuneration system of civil and military personnel of the United Republic of Cameroon, modified and completed by Decree No. 79/64 of 3 March 1979;
- Decree n°78/484 of 9 November 1978 to lay down common provisions applicable to State employees under the Labour Code;
- Decree n°94/194 of 7 October 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 27 July 2000 on the remuneration of State employees under the Labour Code;
- Decree n° 2020/528 of 02/09/2020 fixing the modalities of remuneration, allowances and other benefits allocated to members of the executive and deliberative bodies of Regions, City and Municipal Councils ;
- Decree n°2020/802 of December 30, 2020 harmonizing the retirement age of State employees under the General Statute of the Civil Service ;
- Decree n°2020/7951/PM of December 30, 2020 harmonizing the retirement age of State employees under the Labor Code.
- Decree no. 2023/158 of 06 March 2023 increasing the basic monthly remuneration of civil and military personnel at an average rate of 5.2
- Decree no. 2023/421 of 19 September 2023 setting the remuneration and benefits of Secretaries General and heads of Regional and Local authorities ;
- the Staff and internal rules;
- Circular letter on the execution of the budget of the RLA for the financial year;
- Decree No. 2020/528 of 02/09/2020 setting the terms of remuneration, allowances and other benefits allocated to members of the executive and deliberative bodies of Regions, City and municipal councils;
- deliberations of the deliberating body;
- the approved budget;
- any other text in force on the subject.

Definition and legal references

Stakeholders and execution modalities

i. Stakeholders :

- the Deliberative Body;
- the Principal or Primary vote holder (Chief Executive of the RLA)
- the Head of Human and Financial Resources;
- the Specialised Financial Controller attached to City and sub-Divisional Council as the case may be;
- the Regional Financial Controller for the Regions;
- the Municipal or Regional Treasurer;
- the Municipal or Regional Treasurer.

ii. Execution modalities

Deliberative body:

- Authorises recruitment on the basis of needs expressed by the Chief Executive in a recruitment plan approved by the State representative

Vote holder:

- Recruit and retain the staff list through its related departments
- updates the staff list
- Prepares the status of temporary staff;
- calculates salaries and salary deductions;
- prepares the salary payment situation for the current month
- Checks the consistency between the information in the personnel file and the elements of earnings and deductions;
- Validates the global salary;
- Approves the salary payment situation of the current month;
- Checks the salary elements, commits and verifies the salaries;
- mandates salaries and transmits them to the competent Financial Controller.
- mandate deductions (tax; CNPS pension contribution (employer's and employee's share)

Competent Financial Controller :

- Keeps the updated staff list;
- Ensures that all decisions of recruitment of staff have received budgetary visa;
- Controls the availability of funds;
- Controls the regularity of the monthly salary payment acts;
- Validates mandated salaries;
- transmits the validated salary file to the competent public accountant for further processing.

Municipal or Regional Treasurer:



	<ul style="list-style-type: none"> - Ensures the regularity of the month's salary payments; - takes into account and pays salaries; - remits payroll deductions and contributions within the legal deadlines after payment of the net amount.
<p>Supporting documents and deadlines</p>	<p>i. Supporting documents :</p> <ul style="list-style-type: none"> - contracts visa by the FC and the Labour Inspector accompanied by the personnel list and duly signed by the concerned person, the Chief Executive, the SDO and MINDDEVEL; - decisions visa by the FC and the Labour Inspector accompanied by the personnel list and duly signed by the concerned person, the Chief Executive, the SDO; - recruitment decisions for temporary staff visa by the FC and signed by the Chief Executive - situation of salaries for the current month; - situation of deductions ; - pay slips; - approved deliberation granting salary accessories, if applicable; - Commitment form generated by SIM_ba software system, package, or any other document in lieu thereof, if applicable ; - effective presence as the case may be ; - Attestation of assumption of duty as the case may be; - deliberations authorising the recruitment; - Schedule(calendar) for reimbursement of advanced salary, forceful recovery, debiting, pension, etc. ; - a copy of the decision (recruitment, advancement, reclassification, sanction with financial implication etc.); - payment mandate or order or cash voucher , as the case may be; - Empty or null pay slip and certificate of cessation of payment for public servants on secondment. <p>ii. Deadline</p> <ul style="list-style-type: none"> ➤ by the 20th of each month.



Definition and legal references:

The pension is a financial allowance paid to RLA staff at the end of their career (retirement, death, resignation or dismissal), or to victims of an illness or accident attributable to service. It can be paid to the beneficiaries when the beneficiary of the rights dies, in accordance with the regulations in force.

There are several types of pension: retirement pension paid in the event of retirement or dismissal without suspension of pension rights; reversionary pension paid to beneficiaries when the person entitled to it dies; invalidity pension paid to victims of a service-related illness or accident.

The payment of pension rights is the operation that makes it possible to calculate and determine the actual amount of the pecuniary rights due to the beneficiary, by way of pension or its accessories, in accordance with the regulations.

Legal references :

- the Finance Act for the current year;
- Law No. 2018/012 of 11 July 2018 on the financial regime of the State and other public entities;
- Law n°69/LF/18 of 19 November 1969 instituting an insurance scheme for old age, disability and death pensions;
- Law No. 092-007 of 14 August 1992 on the Labour Code;
- Law 2019-2024 of 19 December 2019 on the General Code of RLAs;
- Decree No. 74/759 of 26 August 1974 on the organisation of the civil pension scheme;
- Decree n°2020/802 of December 30, 2020 harmonizing the retirement age of State employees under the General Statute of the Civil Service;
- Decree n°2020/7951/PM of December 30, 2020 harmonizing the retirement age of State employees under the Labor Code
- the Circular letter on the execution of the budget of the RLA for the financial year;
- the approved budget;
- any other text in force on the matter.

Stakeholders and execution modalities**Stakeholders :**

- the Principal Vote holder (Chief Executive of the RLAs) ;
- the Regional Financial Controller for the Regions
- the Specialised Financial Controller attached to the City and sub-Divisional Councils as the case may be;
- the Municipal or Regional Treasurer;
- the CNPS.

Execution modalities :**The Principal Vote holder (Chief Executive of the RLA):**

- prepares the draft retirement act;
- prepares the situation of repayment of the CNPS contributions of the concerned person;
- calculates the residual rights not covered by the CNPS



- prepares the draft decision;
- updates the staff list.
- Signs the retirement act;
- notifies the concerned person;
- Signs the disbursement decision, verifies and mandates the residual rights of the concerned person not covered by the CNPS;
- refers the matter to the CNPS for the settlement of pension rights.

Competent FC :

- carries out a control of the regularity of the acts of career;
- carries out a control of the regularity of the age of retirement of the personnel;
- affixes the budgetary visa on the retirement acts;
- carries out the regularity control of the expenditure files;
- approves the budget for draft decisions;
- validates expenses.

Regional or Municipal Treasurer:

- verifies the expenditure files ;
- takes into account and pays the residual duties.
- remits payroll deductions and contributions within the legal deadlines after payment of the net amount

CNPS

- verifies the contribution status of the concerned person ;
- calculates the pension rights of the concerned person;
- pays the pension, as the case may be.

Supporting documents and deadlines

Supporting documents :

- retirement acts signed by the vote holder
- certified copies of the recruitment decision, the last advancement decision and the birth certificate
- national identity card of the concerned person or of the person entitled to it, the procuration of attorney for orphans of full age, the judgment of inheritance, the certificate of non-appeal, the certified photocopies of the marriage, birth and death certificates, if applicable, the certificate of non-divorce, the certificate of non-serving, the certificate of invalidity, the certificate of monogamy, if applicable, the certificate of domicile;
- the document entitling the person to coverage in cases of invalidity;
- situation of payment of CNPS contributions by the concerned person;
- the commitment forms generated by the SIM_ba software system; any document in lieu thereof, if applicable ;
- the decision of residual payment right signed by the vote holder;
- payment orders, cash vouchers or transfer orders.
- **Deadline:** by the end of each month.

SERVICES DU PREMIER MINISTRE	
VISA	
012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

Definition and legal references:

The daily allowance for mission expenses is granted to the staff of the RLA or to the members of the deliberative body for specific trips within the national territory entailing a temporary change of the place of residence of the concerned person, the duration of which exceeds (12) hours. This allowance is also granted to the staff of the RLA or to the members of the deliberative body in case of travel outside the national territory for service needs.

Mission expenses are travel allowances paid to a RLA staff member when he or she is called upon to carry out work outside his or her usual place of residence.

Travel is said to be temporary when the local public official, during a mission or tour, is temporarily away from the place of his or her professional residence for reasons of service.

Legal references

The mission allowance is governed by :

- the Finance Act of the current year;
- the Law on the Financial Regime of the State
- the Labour Code
- the general code of the RLA;
- Decree 2000/693 /PM of 13 September 2000 establishing the travel regime for civil servants and the modalities for the payment of related expenses.
- Decree No. 2020/528 of 02/09/2020 fixing the modalities of remuneration, allowances and other benefits allocated to members of the executive and deliberative bodies of Regions, City and Municipal councils ;
- Decree no. 2023/421 of 19 September 2023 setting the remuneration and benefits of Secretaries-General and heads of Regional and Local authorities
- the Circular on the execution of the budget;
- Circular letter n°003070/LC/MINDDEVEL of 5 August 2021 relating to deliberations fixing allowances and other benefits allocated to members of the executive bodies of Regions, City Councils and Councils, members of regional offices and regional and municipal councillors;
- the staff statutes;
- deliberations of the deliberative body;
- the approved budget;
- any other text in force on the subject.



Stakeholders and execution modalities

Stakeholders

- MINDDEVEL ;
- the Principal Vote holder (Head of the Executive of the RLA)
- the Specialised Financial Controller attached to the City and sub-Divisional Councils, as the case may be;
- The competent Regional Financial Controller for the Regions;
- the Regional/Municipal Treasurer.

Execution modalities

MINDDEVEL, for missions abroad:

- issues prior authorisations to the heads of the RLA executives and their deputies;

The Principal Vote holder

- signs the mission orders of the executive, the members of the deliberative body and the staff;
 - o calculates and close the amounts at the statutory rate;
 - o prepares payment orders;
- commits mission expenses ;
- signs payment orders.

Competent FC

- checks the regularity of the expenditure files;
- affixes the budgetary visa on the commitment generated from the SIM_ba software package ;
- affixes the visa expenditure validated on the expenditure file;
- transmits the whole file to Regional and Municipal Treasurer.

The Regional/Municipal Treasurer

- Checks the expenditure files;
- makes payments.

The following information should be mentioned

- On the mission order or travel sheet

SERVICES DU PREMIER MINISTRE VISA	
012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

	<ul style="list-style-type: none"> - the name, grade, category, function and service number correspond to that on the pay slip; - the means of transport used is indicated - the purpose of the trip is specified; - the destination is indicated; - the departure and return dates are mentioned; - the signature of the competent authority; - the verification of the amount at the statutory rates by the Vote holder or his authorised representative; - the departure and arrival visas on the other side, affixed by the competent authorities. <p>NB : For missions outside national territory:</p> <ul style="list-style-type: none"> - MINDDEVEL issues prior authorisations to the heads of the RLA executives and their deputies, to the Secretaries General and to the Directors; - The State representative issues exit permits for other officials
<p style="text-align: center;">Supporting documents and deadlines</p>	<p>Supporting documents :</p> <p>For advances on mission expenses:</p> <ul style="list-style-type: none"> - the mission order (travel sheet) duly signed by the authorising officer with the budgetary approval; - the beneficiary's pay slip, career certificate or recruitment certificate, if applicable; - the order establishing the election of the head of the executive and his deputies or the act of appointment, as the case may be; - prior authorisation from MINDDEVEL, if applicable; - the commitment sheet generated by the SIM_ba software package, or any other document in lieu thereof; - photocopying of the CNI; - the payment mandate, the cash or transfer voucher. <div data-bbox="1601 869 2094 1101" style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p style="text-align: center;">SERVICES DU PREMIER MINISTRE VISA</p> <p style="text-align: center;">0 1 2 7 2 8 31 DEC 2024</p> <p style="text-align: center;">PRIME MINISTER'S OFFICE</p> </div> <p>For return missions:</p> <ul style="list-style-type: none"> - the mission order (travel warrant) duly signed and verified by the vote holder and then, signed on arrival and departure by the officials responsible for the place where the mission is to be carried out - Photocopies of the passport pages endorsed by the competent authorities or the border police of the host country, if applicable. - the Commitment Form generated by the SIM_ba computer system; , or any other document in lieu thereof; - photocopying of the CNI; - the payment order, cash or transfer vouchers.

Deadline : 72 hours

- *mission expenses are covered during the financial year in which the mission was carried out, with the exception of those carried out during the period of termination of commitments. In this case, they are taken over in the following financial year.*
- *Trip times only apply to missions abroad and are indicated in the exit authorization.*
- *mission orders and pay slips are not stamped.*



These are sums intended to pay for the travel of a staff member from his or her place of residence to the place where the mission is to be carried out; for the travel of a member of the legislative body convened to a session of that body from his or her place of residence to the place where the session is to be held; for the permanent travel of a staff member (death, repatriation, etc.); other temporary movement of personnel. They are mandated either for the benefit of a ticket agent, a company or a travel agency; either for the benefit of the missionary, a beneficiary or his beneficiary in the case of the permanent removal; of staff placed on leave who will have to produce supporting documents. These costs concern both internal and external missions.

Legal references :

- the Finance Law for the current year;
- the Law on the Financial Regime of the State
- the General Statute of the Civil Service
- the Labour Code
- the General Code of the RLA;
- Decree 2000/693 /PM of 13 September 2000 establishing the travel regime for civil servants and the modalities for covering related expenses;
- Decree No. 2020/528 of 02/09/2020 fixing the modalities of remuneration, allowances and other benefits allocated to members of the executive and deliberative bodies of Regions, City and Municipal Councils;
- the Circular on the execution of the budget for the financial year;
- Circular letter n°003070/LC/MINDDEVEL of 5 August 2021 relating to deliberations fixing the allowances and other benefits allocated to members of the executive bodies of Regions, City and Municipal Councils, members of regional bureau and regional and municipal councillors;
- deliberations of the deliberating body;
- the approved budget;
- any other text in force on the subject.

Definition and legal references:**Stakeholders and execution modalities****Stakeholders**

- the Deliberative Body ;
- the Principal Vote holder (Head of the Executive of the RLA);
- the Specialised Financial Controller attached to the city and sub-Divisional Councils, where applicable
- the Regional Financial Controller for the Regions;
- the Regional/Municipal Treasurer;
- the beneficiary.

Execution modalities**The deliberative body**

- the deliberating authority fixes the amount of transport costs in the event of: death, repatriation, etc.)

The beneficiary:

- requests payment or reimbursement of transport costs.

The Principal Vote holder

- Carries out transport cost calculations, where applicable;
- prepares payment details for transport costs;
- prepares draft disbursement decisions;
- prepares payment orders.
- Transmits the draft decision to the competent FC for visa;
- Signs disbursement decisions;
- Signs payment orders.
- Transmits the order and the entire file to the FC for validation.

Competent FC

- checks the regularity of the expenditure files;
- ensures that the clearance clause is included in the draft decision
- affixes the preliminary visa to the draft decisions
- Stamps the "Good for payment" visa on the file and the payment order.

The Regional/Municipal Treasurer

- Checks the expenditure files;
- makes payments.



Supporting documents :

For missions

- the mission order visa by the competent FC and signed by the competent authority;
- Order establishing the election of the Chief Executive and his deputies, as the case may be;
- act of appointment, if applicable;
- the pro-forma invoice from an air transport company based on the most direct route
- the purchase invoice for the transport ticket, as the case maybe
- the sheet for the signing out of transport cost by the beneficiaries, if applicable, any other document in its place, if applicable;
- the commitment form generated by the SIM_ba software system;
- the disbursement decision or payment, as the case maybe duly signed by the vote holder;
- the payment mandatc..

Supporting documents and deadlines

For sessions of the legislative body

- the deliberation fixes the transport costs of the Members of the deliberative body or the supporting documents if necessary;
- the invitation to the session;
- the duly signed attendance sheet;
- the minutes of the session;
- the list of the signing out of transport allowance bearing National Identity Card information of the beneficiary ;
- the commitment form generated by the SIM_ba software system;
- the disbursement decision approved and duly signed by the vote holder;
- the payment order.

For permanent departure

Case of retirement :

- the decision fixing the amount per type of transport costs (death, repatriation, etc.);
- the appointment or recruitment decision;
- the attestation of first assumption of duty;
- a certificate of effective presence dating less than three months
- the sheet of payment of transport cost accompanied by photocopy of the National Identity Card of the beneficiary;
- the disbursement decision stamped and duly signed by the vote holder;
- the commitment form generated in the SIM_ba software package
- the payment mandate ;
- any other text in force.

Case of Death:

- the death certificate ;
- the act authorising the repatriation of the remains, if applicable;
- the appointment or recruitment decision ;
- the commitment form generated by the SIM_ba software system; or any other document in its place, if applicable;
- the disbursement decision stamped and duly signed by the Vote holder;
- the payment mandate;
- any other document required by the regulations in force

Deadline : 72 hours per stakeholder



Transport requisition is the sums allocated to staff on the occasion of annual administrative leave or displacement (transfer, retirement, etc.).

Legal references

- the Finance Law for the current year;
- the Law on the Financial Regime 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 modalities for covering related expenses;
- Decree No. 2015/406 of 16 September 2015 fixing the allowances and other benefits allocated to Government delegates, mayors, their deputies, members of the municipal and sub-Divisional councillors;
- Circular on the execution of the budget ;
- Staff status;
- Deliberations of the deliberating body
- the approved budget;
- Any other text in force on the subject.

Definition and legal references:

Stakeholders

- the President of the Republic
- MINNDEVEL ;
- the Deliberative Body ;
- the Principal Vote holder (Head of the RLA Executive)
- the Officials of Human and Financial Resources;
- the Specialised Financial Controller attached to the City and sub-Divisional Councils as the case may be;
- the Regional Financial Controller for the Regions
- the Public Accountant;
- the beneficiary.

Execution modalities

The President of the Republic

- signs the acts of change of position

MINNDEVEL



Stakeholders and execution modalities

- signs the acts of displacement and leave for the heads of the RLA.

The deliberative body

- sets by deliberation the nature of the transport requisition (displacement and leave))

Principal vote holder

- carry out calculations of transport requisition where applicable;
- prepares statements of payment of transport requisition;
- prepares draft disbursement decisions;
- prepares payment orders.
- Signs leave of absence deeds;
- Signs the acts of displacement;
- Checks the expenditure files;
- Signs decisions to disburse funds;
- signs payment orders.

Competent FC

- checks the regularity of expenditure files;
- affixes the budgetary visa on the draft decisions
- affixes the "validated expenditure" visa on the file and payment order;
- transmits the file to the Regional/ Municipal Treasurer



The Regional/ Municipal Treasurer

- Checks the expenditure files;
- Takes into account and pays.

The beneficiary

- requests the payment or reimbursement of the transport requisition.

**Eléments de la liasse
et délais**

Eléments de la liasse :

Retirement:

- the deliberation setting the amount by nature of the transport costs (repatriation, etc.);
- the act of appointment or recruitment;
- the certificate of commencement of service;
- the certificate of actual presence dated less than three months;
- the statement of attendance of transport costs, together with copies of the beneficiaries' national identity cards;

- the decision to release the authorisation signed and duly signed;
- the commitment sheet generated in the SIM_ba software or any other document in its place;
- the payment mandate;
- any other document required by the regulations in force.

Death:

- the death certificate;
- the act authorising the repatriation of the remains, if applicable;
- the act of appointment or recruitment;
- the commitment sheet generated in SIM_ba software or any other document needed ;
- the decision to release the authorisation signed and duly signed;
- the payment mandate;
- any other document required by the regulations in force.

Leave of absence:

- the deliberation setting the amount by nature of the relief costs (change of position and leave), if applicable;
- the request for leave;
- the act of change of position or the act of leave;
- the act of appointment or recruitment;
- the certificate of commencement of service;
- the certificate of actual presence dated less than three months;
- the distance certificate issued by the competent authority;
- the notification of the notice of termination signed by the competent authority;
- a copy of the marriage certificate, if applicable;
- photocopies of the birth certificates of minor children;
- the pro-forma invoice from an air transport company based on the most direct route, if applicable;
- the invoice for the purchase of the ticket;
- the statement of mandate for relief costs;
- the decision to unblock;
- the commitment sheet generated in the SIM_ba software package or any other document in its place, if applicable;
- the payment mandate, the cash or transfer voucher, etc.



Processing time: 1 month

Definition and legal references:

These are costs that can be allocated to staff selected by the RLAs or to members of the legislative body to improve or strengthen their professional capacities in the framework of internships, scholarships and training. The payment of tuition fees is made directly to the Schools concerned, and the scholarships and scholarship supplements are transferred directly to the bank accounts of the beneficiaries opened in Cameroon.

Legal references

- the Finance Law for the current year;
- the Law on the Financial Regime of the State;
- the Labour Code ;
- the RLA Code ;
- the general status of the civil service;
- Decree No. 2000/697/PM of 13 September 2000 establishing the regime of permanent training for civil servants;
- the PM's circular letter on training, scholarships and internships;
- the circular on the execution of the budget;
- the approved budget;
- any other text in force on the subject.

Stakeholders and execution modalities

Stakeholders

- MINDDEVEL ;
- the deliberating body ;
- the Principal Vote holder (Head of the Executive of the RLA)
- the Specialised Financial Controller attached to the City and sud-Divisional Councils, where applicable
- the competent Regional Financial Controller for the Regions;
- the Municipal/Regional Treasurer;

Execution modalities

MINDDEVEL :

- issues prior authorisations to the Heads of the RLAs and their deputies for training, scholarships and internships outside the national territory

The deliberative body



- adopts training plans and course programmes;

The Principal Vote holder :

- adopts the training or course programs;
- draws up the terms of reference for the training course, where appropriate
- prepares the list of staff to be trained
- Carries out the calculations of the training/internship costs;
- Checks the training/internship expenditure files;
- prepares the memorandum of expenditure for training/internship costs;
- Prepares draft disbursement decisions;
- prepares payment orders;
- Approves the training/internship programs;
- Signs decision for start and end of internship ;
- Checks the expenditure files relating to the training/internship;
- Sign disbursement decisions;
- signs payment orders.

The competent FC

- checks the regularity of the expenditure files and visa the decision;<<budgetary visa>>
- endorses the expenditure file and payment with the words "Good for payment";
- transmits the expenditure to the Regional/ Municipal Treasurer.

The Regional/ Municipal Treasurer

- Checks the expenditure files;
- Takes into account and pays.



Supporting documents and deadlines

Supporting documents :

In case of prior payment

- the study leave decision ;
- prior authorisation from MINDDEVEL for the executives of the RLAs, with regard to travel outside the national territory;
- the list of personnel to be trained
- the statement of expenditure;
- the decision to disburse the training/internship fees;
- the training/internship calendar;

- the host structure's bank details;
- the document justifying the cost of the training provided by the host structure;
- the letter of invitation, if applicable;
- the registration letter, if applicable

In case of reimbursement of expenses;

- the decision for end of study leave or any other document on this subject.
- the decision for study leave ;
- prior authorisation from MINDDEVEL for the executives of the RLAs, with regard to travel outside the national territory;
- the list of personnel to be trained, if applicable;
- the expenditure memo;validated;
- the decision to disburse the training/internship fees;
- the status of fees/invoices;
- the training/internship calendar.

Deadline : 72 hours per stakeholder



Definition and legal references

These are the benefits provided for by regulatory texts to the staff of the RLAs or to the members of the deliberative body. They are mandated by each Head of the Executive of the RLA in accordance with the regulatory framework in force. They are:

- Bonuses and tax recovery rebates ;
- Allowances, gratuities and remissions to staff ;
- Flat-rate allowances for members of committees of deliberating body.

Legal references

- the Finance Act for the current year;
- the Law on the Financial Regime of the State
- the Labour Code
- the General Code of the RLA;
- Decree n°2013/1167/PM of 14 March 2013 setting the modalities for ordering and managing the media and portfolio values of the RLAs
- Decree No. 2020/528 of 02/09/2020 setting the modalities of remuneration, allowances and other benefits allocated to members of the executive and deliberative bodies of Regions, City and Municipal Councils;
- the Circular on the execution of the budget;
- Circular letter n°003070/LC/MINDDEVEL of 5 August 2021 relating to deliberations fixing allowances and other benefits allocated to members of the executive bodies of Regions, City Municipal Councils, members of regional bureau and also regional and municipal councillors;
- the approved budget;
- any other text in force on the subject.

Stakeholders and execution modalities

Stakeholders

- the Principal Vote holder (Head of the Executive of the RLA);
- the Specialised Financial Controller attached to the City and Sub-Divisional council, where applicable
- the Regional Financial Controller for the Regions;
- the Municipal/Regional Treasurer ;

Execution modalities

The Principal Vote holder

- Prepares and close the list of staff or members of the deliberative body to be paid bonuses, allowances, gratuities and various rebates;



	<ul style="list-style-type: none"> - Carry out the related calculations; - Prepares and approve the list of payment ; - Prepares draft disbursement decisions; - prepares payment orders; - draws up the list of staff or members of the legislative body to be paid bonuses, allowances, gratuities and various rebates; - approves the payment statements; - Signs decisions to disburse funds; - signs payment orders. <p><u>Specialized Finance Controller</u></p> <ul style="list-style-type: none"> - checks the regularity of the expenditure files and approves the draft decisions and their states; - affixes the visa on the payment order with the words "validated expenditure"; - transmits the expenditure file to the Regional or Municipal Treasurer. <p><u>The Regional/ Municipal Treasurer</u></p> <ul style="list-style-type: none"> - Checks the expenditure files; - Takes into account and pays..
<p style="text-align: center;">Supporting documents and deadlines</p>	<p>Supporting documents :</p> <ul style="list-style-type: none"> - deliberations granting these benefits (bonuses, allowances, gratuities and rebates) - the level of recovery for the period, giving rights to allowances; - memorandum designating the collection agents, signed by the authorising officer on the proposal of the Municipal Treasurer, if applicable; - mission orders of the collection agents, signed by the authorising officer, if applicable; - the list of staff who are to receive bonuses, allowances, gratuities and various rebates, duly signed by the vote holder; - the invitations to sessions, the attendance sheets and the minutes of the sessions where applicable; - the level of signing out; - decisions to disburse funds/liquidation,if applicable; - payment orders, cash vouchers or transfer orders.. <p>Deadline: 72 per stakeholder</p> <div style="text-align: right; 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>

<p>Definition and legal references:</p>	<p>Funeral expenses represent the financial contribution of the RLA for the organisation of funerals in the event of the death of a RLA staff member, a member of the deliberative body, the head of the RLA executive or his/her deputies. Their rates are set by a deliberation approved by the supervisory authority.</p> <p>Legal references</p> <ul style="list-style-type: none"> - the Finance Law for the current year; - the Law on the Financial Regime of the State - the Labour Code - the General Code of the RLA; - Decree No. 2000/693/PM of 13 September 2000 laying down the travel regime for civil servants and the procedures for covering the related expenses ; - the Circular on the execution of the budget; - Circular letter n°003070/LC/MINDDEVEL of 5 August 2021 relating to deliberations fixing allowances and other benefits allocated to members of the executive bodies of Regions, City and Municipal Councils, members of regional bureau and also regional and municipal councillors; - the deliberation fixing the rates of participation of the RLA in case of death of a staff of the RLA, a member of the deliberative organ, the head of the executive of the RLA or his deputies; - the approved budget; - any other relevant text in force.
<p>Stakeholders and execution modalities</p>	<p>Stakeholders</p> <ul style="list-style-type: none"> - the Deliberative Body ; - the Principal Vote holder (Head of the Executive of the RLA); - the Specialised Financial Controller attach to the City and sub divisional councils, where applicable - the Regional Financial Controller for the Regions; - the Municipal/Regional Treasurer; - Having rights (family). <p>Execution modalities</p> <p>The Deliberative Body</p> <ul style="list-style-type: none"> - fixes by deliberation the amount for the participation of the RLA in the event of the death of a staff member of the RLA, a member of the deliberative body, the chief executive of the RLA or his deputies. <p>Principal vote holder</p> <ul style="list-style-type: none"> - Takes note of the death of a staff member of the RLA, a member of the deliberative body, the head of the RLA executive or his/her deputies



- prepares draft disbursement decisions and statements of payment of funeral expenses;
- signs the disbursement decisions
- prepares payment orders;
- Signs payment orders;
- verifies the expenditure files.

The competent FC

- checks the regularity of expenditure files;
- affixes the budgetary visa on the prior draft decisions
- validates expenditure.

Municipal/Regional Treasurer

- Checks the expenditure files;
- Takes into account and pays.



Supporting documents and deadlines

Supporting documents :

- the deliberation fixing the amount for the participation of the RLA in the event of the death of a staff member, a member of the deliberating body, the chief executive or his deputies;
- the expenditure statement;
- the decision to disburse funds;
- certified copy of: the recruitment or appointment act;
- photocopy of the certificate of first assumption of duty
- the act of establishing the composition of the deliberative body or establishing the election of the head of the executive of the RLA and his deputies;
- Decree No. 2000/693/PM of 13 September 2000 laying down the travel regime for civil servants and the procedures for covering the related expenses.
- the most recent pay slip, or any other document in lieu thereof as the case maybe.
- Certified copy of the death certificate;
- level of payment;
- the payment order;
- the cash or transfer voucher

Deadline: 72 hours per stakeholder

4. Tax Procedures for Personnel Expenses

- a. Personal income tax
- b. Parafiscal deductions
- c. Non-commercial income tax

SERVICES DU PREMIER MINISTRE VISA	
012728	JE 31 DEC 2024
PRIME MINISTER'S OFFICE	

**PERSONAL INCOME TAX: TREATMENTS,
SALARIES, PENSIONS AND LIFE ANNUITIES**

Definition and legal references:

Personal Income Tax is a tax on the net global income of individuals. Salary withholding tax is levied on the part of the income that is essentially made up of salary remuneration, with the exception of bonuses of a non-statutory nature that fall under the category of non-commercial income.

Legal references

This tax is governed by the provisions of the following articles and texts:

- Articles 24 to 93 of the CGI: General provisions articles 24 to 28: (taxable persons) article 25 and 26, (exemption) article 27, (place of taxation) article 28; Determination of the tax base articles 29 to 68: Salaries, wages, pensions and life annuities articles 30 to 34, Profits of non-commercial professions articles 56 to 64; (common provisions for BAIC, BA and BNC) article 65, (taxable event and liability) articles 67 to 68; Calculation of tax articles 69 to 72; Declaratory obligations articles 74 to 79; Collection methods: (salaries, wages, pensions and life annuities) articles 81 to 84, (craft, industrial and commercial, agricultural and non-commercial profits) articles 91 to 93;
- Decree N°69/DF/310 of 11 August 1969 on the organisation of the armed forces food service;
- Any other text in force on the subject.

Stakeholders and execution modalities

a. Taxation of salaries, wages and pensions paid to public officials

The salaries paid by the State, the RLAs and the EPs to public servants are subject to Personal Income Tax (IRPP) in the category of salaries and wages, as well as to various parafiscal taxes (CCF, RAV, TDL).

1) Personal Income Tax (IRPP)

i. Items included in the tax base for IRPP

The basis for calculating the IRPP includes the basic salary, its compliments and benefits in kind.

The basic salary corresponds to the indexed salary.

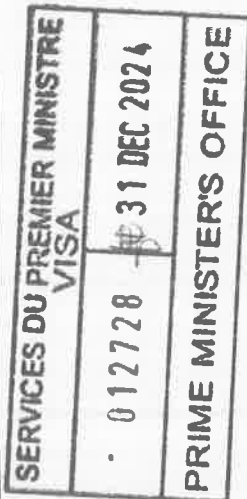
Salary compliments refer to the various allowances and bonuses paid to public servants at the same time as the salary. This is the case for housing allowances, duty post allowances, representation allowances, vehicle maintenance allowances, etc.

Benefits in kind are goods or services made available by the employer to employees free of charge or at a price lower than their real value. This includes accommodation, water, electricity, servants, food, etc.

Benefits in kind are taken into account in the tax base according to the following thresholds applied to the basic salary:

- o Housing: 15%.





- Water: 2%
- Electricity : 4%
- Household: 5% per household
- Vehicle: 10%.

Cash allowances, representing benefits in kind, are taken into account in the tax base within the limits of the above rates.

ii. . Remuneration exempt from IRPP

The following are exempt from IRPP :

- special allowances intended to cover the expenses inherent in the function or post, insofar as they are actually used in accordance with their purpose. These include, in particular, the representation allowance, the dirty-work allowance, the risk allowance, the basket allowance and the food allowances paid to the defense and security forces in the performance of their duties;
- allowances or benefits of a family nature;
- allowances, indemnities and benefits provided in any form whatsoever by the RLA by virtue of the laws and decrees on assistance and insurance
- temporary allowances, benefits and life annuities paid to victims of accidents at work or to their dependents;
- life annuities paid in lieu of damages under a court order for compensation for bodily injury resulting in total permanent incapacity requiring the assistance of a third party to carry out the ordinary acts of life;
- lump-sum pay supplement for civil servants;
- pensions for injuries and disabilities granted to men who have served in the armed forces
- study grants;
- capital received by way of pension or compensation for death or in consolidated compensation for death or injury
- increases in salaries resulting from the application of the correction index for civil servants and agents of the State in diplomatic and consular missions abroad
- bonuses awarded to workers on the occasion of the award of work medals by the Ministry of Labour;
- the proportion of the redundancy allowance paid as damages under social legislation, with the exception of sums intended to cover loss of earnings;
- salaries of less than CFA F 62,000.

iii. Methods of calculating IRPP

- **Determination of net taxable income**

IRPP is calculated on the annual net taxable income, which is obtained by deducting from the gross amount of the sums paid and the benefits in kind or in

money granted:

- professional expenses calculated at a flat rate of 30%;
- contributions paid to the State or to the Caisse Nationale de Prévoyance Sociale (CNPS) for compulsory retirement;
- the flat-rate deduction of FCFA 500,000.

○ **Rate of IRPP**

Subject to international conventions, the Personal Income Tax applicable to employees is calculated by applying the following progressive scale on the net annual income of salaries, wages, pensions, life annuities :

- 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 %

The tax obtained after application of the above progressive rate is increased by 10% in respect of additional communal cents (CAC).

Monthly deductions from wages and salaries are made on the basis of a scale drawn up by the tax authorities. This can be downloaded from the DGI website at www.impots.cm.

2) Wage deduction threshold

With a view to facilitating the settlement of the various tax deductions on salaries (IRPP, parafiscal and communal taxes), the tax authorities have drawn up a scale of salary deductions which determines the amount of the deduction to be made for each tax according to the taxable income ranges. This scale is available in the tax departments and can be downloaded from the website of the General Tax Directorate at www.impots.cm.

b. Taxation of remuneration paid in addition to wages and salaries

Remuneration paid in addition to wages is subject to IRPP in the category of non-commercial income or non-commercial profits (see Non-Commercial Income)

Emolument statements, pay slips.

**Supporting documents
and deadlines**



<p>Definition and legal references:</p>	<p>Parafiscal deductions are various additional taxes which are levied in the same way as deductions from salaries, wages and life annuities.</p> <p>Parafiscal deductions are governed by the following texts:</p> <ul style="list-style-type: none"> - Law N°90/050 of 19 December 1990 amending law N°77/10 of 13 July 1977 instituting a contribution to Crédit Foncier and fixing the part of this contribution destined to the National Employment Fund (FNE); - Law N°77/10 of July 13, 1977 instituting a contribution to Crédit Foncier (CCF); - Ordinance N°89/004 of 12 December 1989 to establish an Audio Visual Fee (RAV); - Any other text in force on the subject.
<p>Stakeholders and execution modalities</p>	<p>i. The contribution to Crédit Foncier du Cameroun (CCF)</p> <p>Employees and employers in the private and public sectors are subject to the CCF. However, the State, the RLA and the consular chambers are exempt from the employer's share of the CCF.</p> <p>The CCF is calculated at a rate of 1% for employees and 1.5% for employers.</p> <p>The basis for calculating the CCF is made up of:</p> <ul style="list-style-type: none"> • For employees, by the gross amount of the sums retained for the calculation of the IRPP; • For employers, by the amount of salaries, allowances and emoluments, including benefits in kind paid or granted for their real amount. <p>Family allowance, pensions and life annuities as well as salaries of domestic staff are not included in the basis for calculating the CCF.</p> <p>ii. The contribution to the National Employment Fund (FNE))</p> <p>Employers in the public, semi-public and private sectors are subject to the FNE contribution. However, the State, the RLA and the consular chambers are exempt from contributing to the FNE.</p> <p>The contribution to the FNE is calculated at the rate of 1%. The basis of calculation is the amount of salaries, allowances and emoluments, including benefits in kind paid or granted to their staff for their real amount.</p> <p>iii. The Audio Visual Fee (RAV)</p> <p>The RAV is payable by all employees in the public, semi-public and private sectors and by natural and legal persons liable to pay the business tax.</p> <p>For employees, the RAV rate is set according to the amount of the salary. It is calculated on the gross amount of wages.</p> <p>iv. Local Development Tax (TDL)</p> <p>The TDL is payable by all employees in the public, Para-public and private sectors. The rates are set according to the amount of the basic salary. The TDL is paid on the basic salary.</p>



The Personal Income Tax is a tax on the overall net income earned by individuals. The tax on non-commercial income (RNC) is the equivalent of the tax on non-commercial profits (BNC). It is a tax on occasional income earned by individuals who do not have a business activity. It concerns remuneration paid in addition to salaries and which is subject 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 N°2010/1738/PM of 7 June 2010 (vacations and allowances for participation in the conduct and organisation of examinations and competitions under the Ministry of Basic Education (MINEDUB)) ;
- Order N°0211/DIPL/D4 of 23 May 2016 (bonuses allocated to staff of the Ministry of External Relations (MINREX));
- Order N°73-16 of 22 May 1973 (remittances allocated to the staff of the financial authorities);
- Decree No. 95/691/PM of 26 December 1995 (distribution of the proceeds of penalties and fines for infringement of the provisions of the General Tax Code);
- Articles 56 to 59 of the CGI: (Profits of non-commercial professions);
- CIREX of 14 January 2019;
- Decision No. 0000127 /MINFI/DGI of 12 February 2016 setting the list of statutory premiums excluded from the scope of application of the IRPP withholding for RNC;
- Any other text in force on the subject.

Definition and legal references:**Stakeholders and execution modalities****1) The scope of non-commercial income (RNC)****i. Remuneration falling into the RNC category**

Fall into the category of non-commercial income:

- les remuneration allocated to members of the deliberative body of RLA whatsoever;
- allowances of any kind, such as bonuses, gratuities, indemnities and per diems allocated in addition to salaries by public and semi-public entities, with the exception of statutory bonuses which fall within the category of salaries and wages, and payments made as reimbursement of expenses, the list of which is determined by decision of the Minister in charge of Finance;
- sums, bonuses, allowances or remuneration of any kind paid to sportsmen and artists, regardless of their tax domicile.

ii. Remuneration excluded from the NCR category

The following are excluded from the above-mentioned withholding tax :

- statutory bonuses;
- payments made by way of reimbursement of expenses such as mission expenses;



- food expenses (food allowance) for military personnel, included in the category of specific bonuses
- salary income paid to sportsmen and artists which is subject to withholding tax in accordance with the rules applicable to salaries and wages.

Bonuses of a statutory nature are understood, under the terms of Decision No. 0000127 /MINFI/DGI of 12 February 2016, as those whose award is attached to a particular status recognised to the beneficiary by a legislative or regulatory text. The bonuses listed in the annex to this decision are considered as having a statutory character.

In addition to the list established by Decision No 0000127/MINFI/DGI of 12 February 2016, the following are also considered to be statutory bonuses:

- vacations and allowances for participation in the conduct and organisation of examinations and competitive examinations under the Ministry of Basic Education (MINEDUB) allocated to MINEDUB staff, by virtue of Decree N°2010/1738/PM of 7 June 2010;
- the remittances allocated to staff of the financial authorities in application of order N°73-16 of 22 May 1973;
- the distribution of the proceeds of penalties and fines for infringement of the provisions of the General Tax Code, in application of the provisions of Decree N°95/691/PM of 26 December 1995;

The above listed remunerations exempted from the flat-rate withholding for CNS remain subject to IRPP according to the salary withholding scale at the rate of 5.28%. Payments made by way of reimbursement of expenses, such as mission expenses, are completely exempt from IRPP and therefore do not have to be subject to any deduction.

2) RNC withholding rates

The rate of withholding on RNC is set at 10% plus 10% for Additional Communal Centimes, i.e. 11%.

3) Income tax at a rate of 5.5%

The emoluments paid quarterly to the judicial and non-judicial staff of the judicial services are subject to the 5.5% advance payment.

NB For the specific case of monthly allowances and benefits paid to members of regional or municipal executive bodies, income tax will be calculated as follows:

- accessories to the basic monthly salary, such as duty and representation allowances, cash allowances representing benefits in kind (electricity, water, etc.) are subject to the IRPP in the category of salaries and wages, by application of the scale provided for in Article 69 (1) of the CGI;
- Session allowances and lump-sum allowances are subject to IRPP in the category of non-commercial income (RNC) at a rate of 11%.

**Supporting documents
and deadlines**

Statements of fees, justifying the title or profession

SERVICES DU PREMIER MINISTRE	
VISA	
0 12728	31 DEC 2024
PRIME MINISTER'S OFFICE	

5. Other budget execution procedures for expenditure

- a. Leases and rental debts
- b. Payment of lawyers' and counsels' fees for defending the interests of the RLA in court
- c. Joint financing of an investment under a partnership contract
- d. Payment of compensation to a co-contractor under a public-payment partnership contract
- e. Payment of rents to co-contractors within the framework of public partnership contracts
- f. Recording of stores acquisition operations in stores accounting
- g. Recording of stores management operations in stores accounting
- h. Recording of stores disposal operations in stores accounting
- i. Recording of operations linked to the disposal of durable materials by way of reform.
- j. Production of inventories
- k. Correction of material errors on expenditure authorizations of votes transferred to RLAs
- l. Payment of fees to consultants/experts
- m. Expenditure of special excise duties to finance the removal and treatment of garbage



Definition and legal references:

i. RLA leases

It is the set of rental contracts concluded between the RLA and public or private entities, individuals to house its services or personnel, in return for the payment of rent.

Legal references

- General Tax Code (87 and 88);
- RLA General Code;
- Agreements and rental contracts between the RLA and the Co-contractor;
- any other text in force on the subject.

ii. Rental debts

These are unpaid rents from previous years that must be taken into account.

Legal references

- General Tax Code (87 and 88);
- RLA General Code;
- Agreements and rental contracts between the RLA and co-Stakeholders.

Stakeholders and execution modalities

RLA leases

Stakeholders

- the RLA ;
- concerned individuals and organizations;
- the Specialized Financial Controllers;
- the Regional and Municipal Treasurers.

Execution modalities

- drafting of lease contracts by the RLA;
- budgetary visa of draft lease contracts by the competent FC
- signature of the lease contracts by the head of the executive of the RLA and the co-contractor;



- registration of lease contracts by the co-contractor of the RLA;
- Notice of tax assessment (BE) for advance/advance payment of rent ;
- certificate of effective occupation signed by the Vote holder and the occupant of the rented premises
- commitment and authorisation of the expenditure by the Vote holder of the RLA
- payment by the Regional or Municipal Treasurer.

- Rental debts

Stakeholders

- RLA ;
- the Specialized Financial Controller;
- the Regional and Municipal Treasurer.
- Co-contractor



Execution modalities

Unpaid rent of the RLA is taken over by the vote holder.
 The decision to mandate the said debt is prepared and submitted for signature by the vote holder.
 The funds are transferred to the co-contractor's account.

**Supporting documents
and deadlines**

i. RLA leases

- lease contract with budgetary visa, signed by the head of the executive of the RLA and the co-contractor, duly registered accompanied by the electronic receipts or confirmation of payment;
- electronic receipt or an acknowledgement of the payment of land tax
- tax file of the co-contractor, lessor;
- certificate of occupancy;
- signed location plan;
- stamped invoice certified by the vote holder;
- decision and mandate for payment.

NB. The invoicing of rents by a real estate professional gives rise to the verification of VAT. The latter is deducted at source and paid back by the Regional or Municipal Treasurer.

The following are considered real estate professionals:

- institutional promoters;
- persons authorized to practice the profession of real estate promoter 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 business assets, shares or units of real estate companies;
- persons who habitually carry out the purchase in their own name, of real estate or goodwill, shares or units of real estate companies, with a view to resale;
- persons who habitually carry out the subdivision and sale, after completion of the work of development and viability of land acquired for consideration;
- persons who habitually rent out commercial or industrial establishments 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 that they own or operate.

ii. Rental debts

- request for payment ;
- lease contract with budgetary visa, signed by the head of the executive of the RLA and the co-contractor, duly registered accompanied by electronic receipts or acknowledgment of payment;
- stamped invoice verified and certified by the vote holder at the back;
- certificate of occupancy ;
- certificate of non-mandating signed by the vote holder;
- certificate of non-payment signed by the competent regional or municipal Treasurer;
- stamped registration certificate;
- a stamped and validated attestation of Tax Conformity;
- Bank domicile ;
- notice of assessment of deductions;
- payment decision and mandate signed by the vote holder.

SERVICES DU PREMIER MINISTRE VISA	
012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

Sheet N°AOP- 02	SETTLEMENT OF LAWYERS FEES FOR DEFENDING THE INTERESTS OF THE RLA IN COURT
<p>Definition and legal references:</p>	<p>Remuneration (agreed or fixed) due to self-employed persons (lawyers or advisers) for their services to a RLA.</p> <p>Legal references</p> <ul style="list-style-type: none"> - Law N°2019/024 of 24 December 2019 on the General Code of the RLA; - Law N°90/059 of 19 December 1990 on the organisation of the legal profession; - General Tax Code; - Circular n°001/CAB/PM of 04 January 2006 on the defence of the State's interests in court; - Circular letter n°002/CAB/PM of 20 April 2009 relating to the constitution of professional lawyers' services within the framework of the defence of the interests of the State in justice; - Any other text in force on the subject.
<p>Stakeholders and execution modalities</p>	<ul style="list-style-type: none"> - the head of the executive of the RLA - the head of the department in charge of legal affairs of the RLA - the Lawyer or Counsel ; - the regional Financial Controller with territorial jurisdiction - the specialised Financial Controller; - the regional or municipal Treasurer. <p>Execution modalities</p> <ul style="list-style-type: none"> - the department head in charge of legal affairs of the RLA draws up a technical opinion on the need to have recourse to advice, if necessary; - the Chief Executive of the RLA writes out the letter constituting the Law or Counsellor; - the Financial Controller affixes the "budgetary visa" on the fee agreement; - the Chief Executive of the RLA jointly signs with the Lawyer or the Counsellor the fee agreement with the "budgetary visa"; - the lawyer or counsel prepares the minutes or reports of hearings if necessary, submits them for validation to the head of the department in charge of legal affairs of the CTD and draws up a stamped fee bill, addressed to the Chief Executive of the RLA; - the Chief Executive of the RLA initiates the decision authorizing the payment to the lawyer or counsellor.



**Supporting documents
and deadlines**

Budgetary visa file

- Technical notice for assistance, as the case may be ;
- Lawyer's letter of incorporation or council
- Draft fee agreement.

Expenditure validation file

- a fee agreement with "budgetary visa", signed jointly by the head of the RLA executive and the Counsel or Lawyer and duly registered accompanied by electronic receipts or acknowledgment of payment;;
- deliverables (defence briefs or minutes or reports of hearings...)
- offer of service, if any ;
- pro-forma, if applicable;
- technical reception report or certificate of service, if applicable
- Tax file of the lawyer or counsel ;
- stamped invoice or fee note and verified by the vote holder;
- commitment form generated in the SIM_ba software package; software or any document in thereof, if applicable;
- decision authorising the payment of fees to the lawyer or counsel;
- bank account details (RIB);
- payment mandate or cash or transfer voucher.

SERVICES DU PREMIER MINISTRE VISA	
· 012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

Definition and legal references:

Joint financing within the framework of a partnership contract signed between one or more public persons (the RLA or with a body) and a co-contractor, consists of the disbursement of funds by the said public person(s), with a view to partially financing the investment object of the contract.

Legal references :

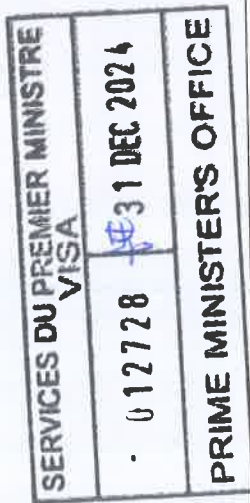
- Law n°2006/012 of 29 December 2006 fixing the general regime of partnership contracts;
- Law n°2008/009 of 16 July 2008 setting the fiscal, financial and accounting regime applicable to partnership contracts;
- Law n°2018/012 of 11 July 2018 on the financial regime of the State and other public entities;
- Law n°2019/024 of 24 December 2019 on the general code of decentralised territorial authorities.

Stakeholders and execution modalities**Stakeholders :**

- the National Public Debt Committee (CNDP);
- CARPA;
- The Specialized Financial Controller;
- the Regional/Municipal Treasurer;
- the Co-contractor.

**Modalities :**

- The formal notice of the National Public Debt Committee (CNDP) is required beforehand on the structuring of the proposed financing, in terms of sustainability and viability.
- The partnership contract signed by the parties must first specify the breakdown of the investment items to be financed by each party. The total amount to be financed by each party is based on this breakdown. Taxes and customs duties are to be borne by the public party, in accordance with the regulations in force.
- 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.
- When the share to be financed by the public party is known, this procedure indicates how this financial assumption is to be carried out,



to enable the co-contractor to carry out the entire investment properly and within the contractual deadlines;

- The partnership contract must include a table showing the budgets for the investment period year by year 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 partnership contract is as follows:
 - The sums to be paid to the co-contractor must first be budgeted in Commitment Authorisation (the total amount) and in Payment Credit (instalments to be disbursed in each financial year concerned by the investment)
 - The partnership contract must provide for a payment and scheduling system based on the principle of service rendered, according to one of the following three options:
 - One-off payment at the end of the works on presentation of an invoice file drawn up by the co-contractor (a single payment appropriation budgeted in the last financial year of the investment);
 - Payment spread over a short period on completion of the work (payment credits 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 accounts presented by the co-contractor, on the basis of the reception reports jointly signed by the parties.
- The verification, payment ordering and payment phases follow the same procedure as that provided for in the payment of services carried out under public contracts

**Supporting documents
and deadlines**

The documents to be requested at the payment authorisation stage are:

- the tax file of the co-contractor;
- the registered partnership contract accompanied by electronic receipts or acknowledgment of payment;
- the notice of the National Public Debt Committee (CNDP);
- the stamped invoice;
- the minutes of receipt and statements of account signed by both parties;
- the tax notice linked to the said invoice;
- the payment mandat

On payment of the invoice for a statement of account, the co-contractor receives the amount exclusive of tax without deduction of the advance payment on account if the project is not yet generating (a certificate from the contracting authority may be required for this purpose). At the same time, the VAT relating to the said invoice is retained by the State.

PAYMENT OF COMPENSATION TO A CO-CONTRACTOR UNDER A PUBLIC PAYMENT PARTNERSHIP CONTRACT

Definition and legal references:

The compensation in a partnership contract signed between one or more public persons (the RLA or a body) and a co-contractor, is an amount that the public party undertakes to pay to the latter, to guarantee the financial balance of the project.

Legal references :

- Law No. 2023/0008 of 25 July 2023 establishing the general regime for public-private partnership contracts;
- Decree n°2008/0115/PM of 24 January 2008 specifying the application modalities of the aforementioned law;
- Law n°2019/024 of 24 December 2019 on the general code for decentralised local authorities;
- Law n°2019/024 of 24 December 2019 on the general code of decentralised territorial authorities.

Stakeholders and execution modalities

Stakeholders :

The stakeholders in the joint financing chain are:

- the CARPA ;
- the CNDP
- the Vote holder of the budget of the contracting authority in charge of the joint financing;
- the Specialized Financial Controller;
- the Regional or Municipal Treasurer;
- the co-contractor.

Modalities :

- Compensation here includes the terms "compensatory indemnity" or "indemnity" which may be used in the 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 12 of Law No. 2006/012 of 29 December 2006 laying down the general regime for partnership contracts and in Articles 26 and 29 of Decree No. 2008/0115/PM of 24 January 2008 specifying the terms of application of the said law;
- The amount of the compensation is an estimated credit within the meaning of Article 36 of Law n°2018/012 of 11 July 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 realization is uncertain, because it depends on the



	<p>occurrence of a risk borne by the said authority. Given this uncertain nature, 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;</p> <p>The procedure for payment of compensation to the co-contractor or a pre-qualified applicant in the contractualization procedure is as follows:</p> <ul style="list-style-type: none"> ✓ When the case arises, CARPA determines the amount of compensation on the basis of the supporting documents provided by the co-contractor or applicant, after checking their relevance. The net amount to be paid to the latter must take into account the deductions for any contractual penalties imposed on the latter. ✓ A credit line opened as an "assessment 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, he signs a decision to authorise the validated amount, after approval by the Financial Controller. <p>After authorisation, payment is made according to the classic procedure, taking into account the taxation applicable to the case concerned.</p>
<p>Supporting documents and deadlines</p>	<p>The documents to be requested at the payment authorisation stage are:</p> <ul style="list-style-type: none"> - The tax file of the co-contractor; - The registered partnership agreement accompanied by electronic receipts or acknowledgment of payment; - CARPA's calculation note specifying the amount of the compensation; - the commitment decision signed by the Budget Vote holder; - the payment order with the required visa and signature; - the tax notice relating to the said payment, if applicable.

SERVICES DU PREMIER MINISTRE	
VISA	
012728	31 DEC 2024
PRIME MINISTER'S OFFICE	

**PAYMENT OF RENT TO A CO-CONTRACTOR IN THE FRAMEWORK OF A
OF A PUBLIC PARTNERSHIP CONTRACT**

**Definition and legal
references:**

The rent in a partnership contract signed between one or more public persons (the State or one of its branches) and a co-contractor is an amount that the public entity undertakes to pay to the latter, according to a periodicity defined in the contract, in order to remunerate it for carrying out the mission entrusted to it in the contract.

Legal references:

- Law n°2006/012 of 29 December 2006 establishing the general regime for partnership contracts;
- Law n°2018/012 of 11 July 2018 on the financial regime of the State and other public entities;
- Law n°2019/024 of 24 December 2019 on the general code of decentralised territorial authorities;
- Decree n°2008/0115/PM of 24 January 2008 specifying the modalities of application of the aforementioned law.

**Stakeholders and
execution modalities**

Stakeholders :

The stakeholders in the joint financing chain are :

- the CARPA ;
- the CNDP ;
- the vote holder of the contracting authority's budget;
- the Financial Controller appointed to the said public entity;
- the public accountant appointed to the said public entity;
- the co-contractor .



Execution modalities :

- The partnership agreement signed by the parties must first specify either the amount of the rent or its calculation formula, which takes into account certain variables or indexation elements. It also specifies the frequency and deadlines for payment. Furthermore, as indicated in Article 5 of Law No. 2006/012 of 29 December 2006 laying down the general regime for partnership contracts, the rent (remuneration of the co-contractor) must distinguish, in its calculation, between the components that take into account investment costs, operating costs and financing costs;
- The net amount to be paid to the co-contractor must take into account any deductions for contractual penalties imposed on the co-contractor.

	<ul style="list-style-type: none"> • The rents to be paid to the co-contractor must be budgeted for by the public entity; • The partnership contract must provide for a formula for calculating the rents which takes into account the evolution of prices and the performance of the private partner over time during the operating period; • The verification, payment order and payment phases follow the same procedure as that provided for in the payment of services carried out in public contracts; • The invoice drawn up by the co-contractor at each request for payment of rent must distinguish the amount excluding tax (contractual), VAT at the rate in force, the amount including tax, the advance payment of income tax and the net amount to be paid.
<p>Supporting documents and deadlines</p>	<p>Supporting documents:</p> <p>The documents to be requested at the payment order stage are:</p> <ul style="list-style-type: none"> - The tax file of the co-contractor; - The registered partnership contract; - The stamped invoice; - The statement of account signed by the contracting authority, stamped and indicating the net amount to be paid, after deduction of any penalties and other amounts due; - The tax notice linked to the said invoice. - The payment method <p>When the invoice for a statement of account is paid, the public authority's co-contractor receives the net amount after deduction of the advance payment on account (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>



Definition and legal references

Stores acquisition operations are budget execution or asset management operations whose purpose is to increase the volume of assets managed by the post.

Legal references

- Law No. 77/26 of 6 December 1977 to lay down the general regime of stores accounting;
- Law N° 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 on instructions relating to the keeping of stock accounts; Articles 14, 15 and 16
- Instruction enacting the standards and procedures relating to the keeping of stock accounts of June 2012

Stakeholders, reason for execution and mode of acquisition**Stakeholders :**

- Competent Vote holder;
- Competent stores accountants;
- Members of the approval committee, if any;
- Contractor.

Reason for execution:

Any property newly acquired in a department, regardless of the method of acquisition, must be the subject of an entry order signed by the Vote holder and countersigned by the competent Accounting Officer.

Method of acquisition:

- proceeds from purchases ;
- proceeds from disposals;
- products of processing
- products of cultivation ;
- products of gathering;
- products of poultry;
- farmyard products;
- products of animal births;
- demolition products;
- products of excavation ;
- products of excavations;
- materials and objects to replace those recognised as defective after their admission to revenue;
- donations and legacies;



	<ul style="list-style-type: none"> - materials, goods and objects removed by fraud and not sold; - residues of foodstuffs and materials used in tests; - surpluses established by reconciliation; - <u>proceeds from exchanges.</u>
<p style="text-align: center;">Regulatory recording media</p>	<ul style="list-style-type: none"> • Ledger ; • Logbook ; • Order of entry ; • Stock (material) ; • Minutes according to the nature of operations, if any; • Stamped final invoice if the value of the service is $\geq 25,000$ FCFA and bearing the mention, verified; • Reception report if the value of the service is $\geq 500,000$ FCFA signed by all the members designated in the reception committee; • Delivery note or certificate of service done supporting the final invoice signed by the supplier and the vote holder; • Fiscal and administrative file of the provider; • Expression of needs form; • Administrative, LC or M purchase order signed by the Vote holder and the supplier and accompanied by the registration receipt; • Proforma invoice duly signed by the service provider and validated by the vote holder; • Copy of the certificate of non-exclusion from the public contract procedure; • Purchase order, certificate of commitment and debt voucher for the transferred credits.



Definition and legal references	<p>Stores management operations is circulation of assets within a management unit that do not affect the value of the structure's assets.</p> <p>Legal references :</p> <ul style="list-style-type: none"> - Law No. 77/26 of 6 December 1977 to lay down the general regime of stores accounting; - Law N° 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 on instructions relating to the taking care of stores accounts; Articles 14, 15 and 16 - Instruction enacting the standards and procedures relating to the taking care of stores accounts of June 2012
Stakeholders, reason for execution	<p>Stakeholders</p> <ul style="list-style-type: none"> - Vote holders ; - Stores Accountant ; - Applicant / beneficiary of the material. <p>Reasons for implementation</p> <p>Exit for:</p> <ul style="list-style-type: none"> - repair of goods ; - rental and borrowing of materials; - any other reason for temporary departure.
Accounting recording material	<ul style="list-style-type: none"> • Expression of needs ; • Provisional exit ; • effective user form ; • auxillary book.



Definition and legal references

Stores disposable operations are acts of management of movable tangible assets, the purpose of which is the finally removal of such assets from the records of the material management item, with a view to their consumption, disposal, and retirement or following a loss duly recorded and approved by the vote holder.

Legal references

- Law No. 77/26 of 6 December 1977 to lay down the general regime of stores account;
- Law N° 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 on instructions relating to taking care of stores accounts; Articles 14, 15 and 16
- Instruction enacting the standards and procedures relating to the taking care of stores accounts of June 2012

Stakeholders and reasons for execution**Stakeholders**

- Vote holders;
- stores accountant ;

Reasons for execution

- Alienation of non-expendable property occurs either: by retirement, by transfer, following a report of loss, theft or damage, by donation.
- Alienation of consumable goods that occurs for consumption.

NB. The alienation of movable durable goods by way of reform is dealt with in a separate sheet.

Accounting recording media**a) With regard to consumables**

- Expression of needs ;
- Provisional release order ;
- Stock sheet ;
- Relevant subsidiary ledger ;
- Exit order;
- Log book ;
- General ledger.

b) In respect of movable durable goods

- Expression of needs ;
- Provisional exit , signed by the transferor and the transferee;
- Minutes if necessary;
- Effective users form ;
- auxiliary ledger ;
- General ledger.



Principle and legal references

Where it is found that goods have been written off due to wear and tear, obsolescence or serious damage, the accounting officer shall draw up a list of non-expendable equipment likely to be retired, in the light of which the Vote holders shall convene a meeting of the reform committee responsible for deciding on the fate of the equipment.

Legal references

- Law No. 77/26 of 6 December 1977 to lay down the general regime of stores accounting;
- Law N° 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 on instructions relating to taking care of stores accounts; Articles 14, 15 and 16
- Instruction enacting the standards and procedures relating to taking care of stores accounts of June 2012 (Article 26, 27, 28, 29)

Stakeholders and execution modalities**Stakeholders**

- Deliberative body ;
- Trusteeship ;
- Competent Vote holders ;
- Accountant - competent matters ;
- MINDCAF (Direction Opérationnelle Compétente) ;
- MINFI (DNM) ;
- MINDDEVEL ;
- Specialized Financial controller ;
- Regional or Municipal Treasurer.

**Execution modalities**

The procedure to be followed results in a report in which the actual condemnation of the property for destruction, demolition with or without recovery, reclassification or sale is specified.

However, this condemnation is ratified by a deliberation of the deliberative body of the concerned RLA.

The accountant draws up a statement of the non-expendable property to be reformed and refers it to the vote holder;

The Vote holder requires the authorization of the legislative body;

The Vote holder refers the matter to the Ministers in charge of state property, Lands and survey, and finance for the designation of their

representatives within the reform commission, which is, necessarily, composed as follows:

- The head of the executive of the RLA or his or her representative (chair);
- The representative of the territorially competent supervisory authority (member);
- The representative of the competent MINDCAF (observer);
- The representative of MINFI (DNCM), (observer);
- The Specialized Financial Controller (member);
- The head of the competent deconcentrated service of MINDDEVEL (member) ;
- The Regional or Municipal Treasurer (member) ;
- The Accountant - Competent Subjects (member) ;
- A manager of the department in charge of the management of the assets of the RLA (member);
- An expert, if any (member)).



- the reform commission meets when convened by its chairman and statutes on the nature, condition, usefulness and method of disposal of the goods to be reformed. It draws up a report on the material to be reformed with its actual destination;
- This report on 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 removal is carried out in the light of the said report (of the goods to be reformed) which takes the place of second-order supporting documents, attached to a removal order of equal quantities and values;
- subsequently, this commission makes its decisions enforceable according to the method of reformation chosen (demolition, sale or destruction);
- goods intended for sale by public auction are entered in the post's control book of goods to be reformed and then handed over to the accounting officer.
- In the event of a partial or total sale, the collector of the decentralized local authority sends a copy of the sale report to the department from which the goods originated, in the light of which the accounting officer removes the goods concerned from his control book of goods to be reformed;
- In the event of an unsuccessful sale, the unsold goods are reintegrated into the shop of the RLA's goods accountant pending the scheduling of another sale;
- After several unsuccessful sales sessions, the concerned goods are referred back to the reform commission which decides again on the mode of reform to be retained.

**Accounting
recording media**

- Summary statement of assets admitted for reform signed by the Vote holder;
- Deliberation of the deliberating body approved by the Trusteeship;
- Control book of reformed goods;
- Minutes of the reform signed by all the members of the commission;
- Minutes of execution of the decision of the reform commission signed by all the members of the commission.
- Effective users form ;

- Discharge order.

Deadline :

60 days at the latest after approval of the council's deliberation by the tutelage.



<p>Principle and legal reference</p>	<p>The stores accountant shall periodically carry out a material inventory to verify that the physical existence of the material agrees with the entries. This inventory consists of a physical count of the materials, carried out periodically, so that each category of durable and non-durable materials in use or in stock is counted during the financial year. The purpose of the inventory is to ascertain the existence of materials and to assess their condition.</p> <p>Legal references</p> <ul style="list-style-type: none"> - Law No. 77/26 of 6 December 1977 to lay down the general regime of stores accounting; - Law N° 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 on instructions relating to taking care of store accounts; Articles 14, 15 and 16 - Instruction enacting the standards and procedures relating to taking care of stores accounts of June 2012
<p>Stakeholders, reasons for implementation</p>	<p>Stakeholders</p> <ul style="list-style-type: none"> - Vote holders ; - Stores Accountant ; - Effective user. <p>Reason for execution</p> <ul style="list-style-type: none"> - Year-end inventory ; - Inventory following the transfer of the stores accountant or a vote holder; - Stocktaking model 46.
<p>Accounting recording media</p>	<ul style="list-style-type: none"> • Effective user form ; • Stock card ; • Summary statement of consumables in stock ; • log book ; • General ledger ; • Inventory report signed by the members of the ad hoc commission.



<p>Definition and legal references :</p>	<p>Remuneration for services provided to a RLA by persons who have acquired very good knowledge in a particular field through practice and experience.</p> <p>legal references</p> <ul style="list-style-type: none"> - Law No. 2019/024 of 24 December 2019 on the General Code of RLAs; - the General Tax Code; - the Decree on the Public Procurement Code; - Decree No. 2020/375 of 7 July 2020 on the General Regulation of Public Accounting; - the MINCOMMERCE decree setting the mercurial prices; - any other legislation in force on the subject.
<p>Stakeholders and execution modalities</p>	<p>stakeholders :</p> <ul style="list-style-type: none"> - the Chief Executive or Executive of the RLA; - the Specialised Financial Controller; - Regional or Municipal Treasurer. <p>Execution modalities :</p> <ul style="list-style-type: none"> - l'ordonnateur : <ul style="list-style-type: none"> • selects and formalises the appointment of the consultant or expert on the basis of his or her CV; • initiates the decision to make available the funds including the fees of the expert or consultant in accordance with the rates of the Mercuriales - The financial controller verifies the regularity of the documents. - The public accountant takes charge of and pays the expense. <p>NB: When the amount of the service is more than five million, the procedure is that of the Procurement Code (confers Article 117).</p>



**Supporting
documents and
deadlines**

- act of appointment of the consultant and expert;
- decision to make funds available with budgetary approval and signed by the head or executive of the RLA;
- Commitment form generated in the SIM_ba software package or any other document in lieu thereof;
- payment mandate;
- Cash register or bank transfer voucher.



**EXPENDITURE OF SPECIAL EXCISE DUTIES TO FINANCE THE REMOVAL
AND TREATMENT OF GARBAGE**

<p>Definition and legal references :</p>	<p>Excise duty is an indirect tax levied at a taxable rate on all imported goods except duty-free imports provided for in Article 276 of the CEMAC Customs Code.</p> <p>legal references</p> <ul style="list-style-type: none"> - the CEMAC Customs Code; - Law No. 2019/024 of 24 December 2019 on the General Code of RLAs; - Decree No. 2020/375 of 7 July 2020 on the General Regulation of Public Accounting; - Decree No. 2023/04186/PM of 24 July 2023 setting out the terms and conditions for the collection, centralisation, distribution and repayment of the proceeds of the special excise duty intended to finance the collection and treatment of waste for the benefit of the RLAs; - the MINCOMMERCE decree setting the mercurial prices; - any other legislation in force on the subject.
<p>Stakeholders and execution modalities</p>	<p>Stakeholders :</p> <ul style="list-style-type: none"> - the Chief Executive or Executive of the RLA; - the representative of the State; - the Specialised Financial Controller; - Regional or Municipal Treasurer. <p>Execution modalities</p> <ul style="list-style-type: none"> - the legislative body adopts the waste management plan; - the representative of the State approves the waste management plan adopted by the legislative body; - the Chief Executive or the Executive of the RLA signs the contract; - the Specialized Financial Controller verifies the regularity of the expenditure; - the Municipal Treasurer takes charge of the service, pays for the service and keeps specific accounts on the management of the excise duty revenue, which must be in accordance with the purpose of the levy. <p>NB : The proceeds of the above-mentioned excise duty are to be used exclusively to finance the collection and treatment of the RLA's garbage .</p>



**Supporting
documents and
deadlines**

- contract;
- Garbage management plan;
- tax registration receipt;
- Commitment form generated in the SIM_ba software package or any other document in lieu thereof;
- payment mandate;
- Transfer voucher.

