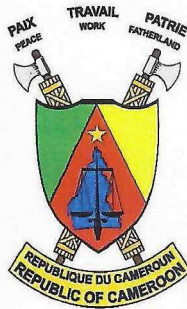


REPUBLIC OF CAMEROON

Peace – Work – Fatherland



MINISTRY OF FINANCE

00010325
CIRCULAR N° 00010325 C/MINFI OF 13 SEPT 2024
ESTABLISHING THE PROGRAMME BUDGET PREPARATION MANUAL

**THE MINISTER OF FINANCE
TO**


All:

- Principal authorizing officers of the State budget ;
- Programme Managers ;
- Financial Controllers attached to principal authorizing officers.

The switch to the programme budget instituted by Law N0. 2007/006 of 26 December 2007 on the Fiscal Regime of the State required the adoption of methodological tools and guidelines to facilitate the preparation, presentation and execution of the State budget in the form of a programme.

It is in this context that the Programme Budget Preparation Manual, adopted in 2010, has made it possible to assist ministerial departments and public institutions in the preparation of Annual Performance Projects (APPs) from the 2011 budgetary year.

In practice, this manual had weaknesses identified by the Interministerial Committee for the Review of Programmes (CIEP), particularly the limited medium-term clarity of programme strategies, as well as the imprecise definition of objectives and performance indicators. These limitations were further amplified by the innovations brought about by the internalization of the CEMAC directives of 19 December 2011.

In order to address the aforementioned shortcomings, it has been primordial to update the Programme Budget Preparation Manual. The new proposal aims to clarify the principles for preparing the State budget as outlined by Law N0. 2018/012 of 11 July 2018 on the fiscal regime of the State and other public entities and set out, in particular, in Decree N0. 2019/281 of 31 May 2019 establishing the State budget calendar. 

I. Nature and Scope

1. As a technical reference document, the Programme Budget Preparation Manual sets out the key principles to be respected, the critical aspects to be monitored, the information required at each phase of the programme budget preparation process, the main stakeholders, the expected outputs and their presentation format.
2. Similar to the 2010 edition, the Programme Budget Preparation Manual is primarily intended for the preparation of the State budget.

II. Content

3. Subdivided into five (05) chapters, the Programme Budget Preparation Manual is structured around :
 - **the key concepts of the Programme Budget** that allow all stakeholders involved in the annual budget preparation process to have the same understanding of the related terminology ;
 - **the process of drawing up a programme** that presents the strategic anchoring of programme budgets with development objectives as defined in the development vision, the national strategy and its sectoral or even specific variations ;
 - **the medium-term budget programming and programme budgeting** that explains the process of incorporating development policies and strategies into the State budget through the programming and budgeting stages ;
 - **the presentation of the annual performance project**, which specifies the new structure of the Annual Performance Project (APP) and its content ;
 - **the actors and the calendar** that identify the various stakeholders in the Programme Budget Preparation process in accordance with the budget calendar defined by Decree N0. 2019/281/PM of 31 May 2019 establishing the State budget calendar.

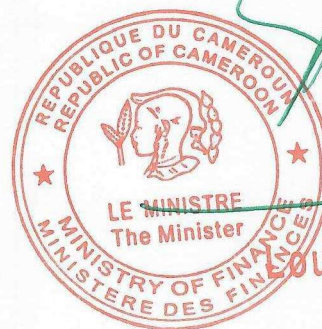
III. Principles for the preparation of the programme budget

4. The updated Programme Budget Preparation Manual also details the doctrinal developments in the process of elaborating a Programme Budget in a ministerial department or institution. These include :
 - the preparation of an APP for each programme by its manager and under the authority of the head of the ministerial department or authority ranking as such, prior to the consolidation of programmes into a single document ;
 - the formulation of APPs from the production stage of the adjusted Medium-Term Expenditure Frameworks (MTEFs) ;
 - the inclusion in the APP of objectives solely at the level of the programme, with achievement assessed through the evaluation of indicators, whose number is limited to a maximum of four (04) per programme ;
 - the breakdown, in the APP, of each programme into priority actions and activities, with budgetary appropriations presented as commitment authorisations (CA) and payment appropriations (PA) in accordance with the budgetary nomenclature in force ;

- the definition of the modalities for contractual agreements between the State and other public entities ;
 - the categorization of programmes by distinguishing support programmes from operational or public policy programmes ;
 - the establishment of support actions exclusively within programmes with one or more services responsible for support functions.
5. This manual aims to assist programme managers in planning, programming and budgeting the appropriations necessary to achieve the public policy objectives assigned to them, under the supervision of the principal authorizing officers and in collaboration with the heads of the structures in charge of financial affairs.

IV. Dissemination and Implementation

6. Subject to the provisions that may be adopted within each public entity, the Directorate General of Budget is responsible for ensuring that stakeholders appropriate the programme budget preparation manual, as well as the monitoring of its effective implementation from the preparation of the State budget for the 2026 financial year.
7. I attach great importance to the strict respect and rigorous application of the instructions contained in this circular, and any implementation difficulties should be brought to my attention. /-



[Handwritten signature in green ink]

Louis Paul MOTAZE