



MINISTRY OF FINANCE
DIRECTORATE GENERAL OF BUDGET

PROGRAMME BUDGET PREPARATION MANUAL

SEPTEMBER 2024



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LIST OF ACRONYMS

ACRONYM	MEANING
ABC	Activity Based Costing (ABC method)
APP	Annual Performance Project
APR	Annual Performance Report
BGD	Budget Guidelines Debate
BP	Programme Budget
CA	Commitment Authorisation
CAA	National Sinking Fund
CEMAC	Economic and Monetary Community of Central African
CEPB/PA	Enlarged Conference on Budget Programming and Related Performance
CPPB	Presidential Circular on Budget Preparation
DAG	General Affairs Department
DGB	Directorate General of Budget
DPIP	Public Investment Programming Department
DPPPP	Forecasting and Programme and Project Preparation Division
DREF	Division of Budget Reforms
GESP	Growth and Employment Strategy Paper
EPA	Public establishment of an administrative nature
FCP	Counterpart funds
FINEX	External funding
PFM	Public finance management
JCP	Justification of programme appropriations
MINEPAT	MINEPAT Ministry of Economy, Planning and Regional Development
MINFI	Ministry of Finance
MTBF	Medium Term Budgetary Framework
MTEF	Medium Term Expenditure Framework
NDS	National Development Strategy
PA	Payment Appropriation
PCC	Appropriation Consumption Plan
PIP	Public Investment Program
PPM	Procurement Plan
PRC	Presidency of the Republic of Cameroon
AWP	Annual Work Plan
TOFE	Table of financial operations of the State

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FOREWARD

For more than a decade, Cameroon has been engaged in a profound transformation of its administrative and financial management system, notably through Results-Based Management (RBM) and its counterpart, Results-Based Budgeting (RBB). This paradigm shift was enshrined in the law of 26 December 2007 on the State Fiscal Regime and reinforced by law n°2018/012 of 11 July 2018 on the Fiscal Regime of the State and Other Public Entities. This new legal framework enshrines the political will to intensify efforts to bring our country in line with international standards in terms of public finance with a view to achieving emergence by 2035.

In order to achieve these objectives, the government has adopted the National Development Strategy 2020-2030 (NDS 30). The second phase of VISION 2035, it takes into account feedback from the implementation of the Growth and Employment Strategy Paper (GESP) by directing public action towards structural transformation and inclusive development. The NDS30 is therefore the compass that sets the course for all public action, and its implementation requires an administrative and financial environment that is in line with the performance challenges it entails.

Our country's switch to programme-based budgeting in 2013 has strengthened the link between the state budget and national and sectoral strategies in order to improve the allocation of resources and the quality of spending to better meet the expectations of the population. This reform makes it possible to support and strengthen performance in the management of the administration's budget and to make budget documents more readable.

In order to facilitate a good understanding of these changes, the Government had already produced a Manual for the Preparation of the Programme Budget in 2010, which made it possible to establish the doctrine relating to programme budgeting and its implementation by the ministerial departments and institutions since 2013. The need to update this reference document has arisen as a result of the adoption of the law of 2018 and the changes it has brought about.

This new edition of the Programme Budget Preparation Manual, whose purpose remains didactic and practical, should help to further harmonise the understanding of and approach to the preparation of the Programme Budget. It is hoped that each stakeholder in the budgetary chain and each user of this manual will ensure compliance with the principles and rules set out in this document in order to effectively manage budgetary programmes.

Louis Paul MOTAZE
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INTRODUCTION

Cameroon has been engaged for a decade in a vast process of reform of Public Finance Management, supported by Law No. 2007/006 of 26 December 2007 on the State Fiscal Regime, which came into full force on 1 January 2013 with the establishment of the Programme Budget. This normative framework, reinforced by Law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities, has led to major changes in the way the State budget is prepared, presented, executed and monitored. From now on, budgetary resources are allocated to programmes that reflect the government's commitments to implement public policies as set out in the national development strategy and sectoral strategies.

In order to provide a clearer picture of these commitments, annual performance projects are appended to the finance laws. They present the objectives of the programmes, together with indicators for measuring their level of achievement.

To ensure the operationalisation of the Programme Budget in public administrations, the Ministry of Finance elaborated a Programme Budget Preparation Manual in 2010, which complemented the strategic planning guide and the MTEF preparation guide with the aim of strengthening the coherence between planning, programming and budgeting. This document provided administrations with tools to better define their programmes and actions and the associated objectives, and to manage their resources, not only in the context of the budgetary year but also in a medium-term perspective.

The 2024 edition of the Programme Budget Preparation Manual takes up the main directives of the previous version, while making adjustments induced by Law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities, and the feedback from nearly ten years of implementation of the programme budget. The essential interest remains to harmonise the understanding of concepts and to standardise the approach to the preparation of the Programme Budget.

1.1. Objective of the manual

This manual aims to popularise good practices related to the preparation of the Programme Budget in accordance with the provisions of the Fiscal Regime of the State and other public entities. As a technical reference document, it describes the key principles to be respected, the critical aspects to be monitored, the information required at each phase of the process, the tasks to be accomplished, the stakeholders and their collaborative links, the expected products as well as the form of their presentation.

I.2. Content of the manual

The manual is structured around the overall budget preparation process, and is written in a simple, concise and didactic manner. It focuses on the practical aspects of this process.

The manual is structured in five (05) chapters :

Chapter 1 : “Key concepts of the Programme Budget” which is an introduction, recalling the fundamentals and the said key concepts;

Chapter 2 : “Programme development approach”. It highlights the multi-annual expenditure programming process, in particular how it relates to the National Strategy and sectoral strategies;

Chapter 3 : “Medium-term budget programming and programme budgeting”. It describes within the framework of the planning-programming-budgeting system, the practical modalities for organising the process of preparing the Programme Budget;

Chapter 4 : “Calendar-actors and tools”. It identifies the various actors and tools for the preparation of the Programme Budget, in accordance with the budgetary calendar prescribed by Decree No. 2019/281 of 31 May 2019;

Chapter 5 : “Presentation of the Programme Budget”. It sets out on the one hand, the inventory of elements and information that constitute the annual performance project, and on the other hand, it's harmonised format.



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CHAPTER 1 : **KEY CONCEPTS OF THE PROGRAMME BUDGET**



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The chapter defines the main concepts used within the framework of the Programme Budget. The aim is to give concrete content to these different concepts so that all actors involved in the budgetary process have the same understanding. The definition of these concepts is mainly based on those contained in the texts constituting the harmonised framework for public finance management in the CEMAC zone as well as on good practices observed at the international level.

1.1 Strategy

A strategy is a process by which one plans to achieve a certain future state. It is a way of developing, directing and coordinating action plans to achieve a certain goal over a given period. The main aim is to avoid steering by sight.

As far as the State is concerned, the strategy is the overall reflection that governs the choice of priorities for public action based on a diagnosis that takes into account the expectations expressed, the goals of general interest and the means available.

Within the framework of the implementation of the programme budget in Cameroon, several types of strategies can be distinguished:

- The long-term development vision ;
- The national strategy ;
- The sectoral strategy ;
- The ministerial strategy or Ministerial Strategic Performance Framework (MSPF) ;
- The thematic strategy ;
- The programme strategy.

Thus, a strategy is characterised mainly by a planning unit (coverage area) and a time horizon.

1.1.1. Long-term development vision

This is an exploratory tool, which, over a generally long-term horizon, makes it possible to identify the aspirations of the populations, to present the scenario, which could lead to the desired situation, and to establish alternative scenarios, as well as their consequences in terms of development.

Characteristics :

Planning unit : the whole country and all major areas of development (economic, social and cultural).

Time horizon: 25 to 30 years

Example :

Cameroon Vision 2035, adopted in 2009

I.1.2. National Development Strategy

The National Development Strategy is the organisational framework of national scope that determines the major economic, social and cultural development orientations of the country in the medium and long term. It constitutes the reference document for government action, as well as for the intervention of the private sector, civil society and development partners.

Characteristics :

Planning unit : The whole country

Time horizon : 10 years

Examples :

Growth and Employment Strategy Paper (GESP); National Development Strategy 2020-2030 (NDS30).

I.1.3. Sectoral strategy

The sectoral strategy is a document that operationalises the major development orientations at the level of a planning sector as defined by the National Development Strategy. It deals in particular with the interrelationships of the various actors involved in the efficient and effective provision of goods and services to beneficiaries.

Characteristics :

Planning unit: grouping of related government activities that contribute to homogeneous categories of development objectives.

Time horizon: 10 years

Examples :

Rural sector strategy; education sector strategy.

I.1.4. Ministerial Strategy or Ministerial Strategic Performance Framework (MSPF)

The Ministerial Strategy is a document developed by a ministerial department or institution that identifies the strategic orientations of that administration and structures into programmes and actions with objectives and performance monitoring indicators.

Characteristics

Planning unit: Ministerial department or State institution limited to the field of competence established by the organisation chart of the structure concerned.

Time horizon: 3 to 5 years

Example

The strategy of the Ministry of Finance or the Ministry of Finance's Strategic Performance Framework (SPF).

I.1.5. Thematic Strategy

The Thematic Strategy deals with a cross-cutting theme across several development sectors. It can also deal with a specific strategy for a planning sector to address a well-identified issue.

Characteristics

Scope: Several planning sectors, one area within a planning sector.

Time horizon: 10 years

Examples

The Competitiveness Strategy ;

The Cameroon Development Partnership Strategy.

I.1.6. Programme strategy

A programme strategy is the way of defining, directing and coordinating actions to achieve programme objectives over a given period.

A programme strategy must be realistic, i.e. take into account the strengths and weaknesses of the implementing actors and be based on concrete solutions. It therefore explains the overall coherence of the objectives selected in the programme and justifies their choice. It also specifies and justifies how the programme will be implemented in relation to other possible modes of operation.

The programme strategy must be described in a concise manner, structuring the underlying operational objectives around the strategic result areas. The strategy must justify the choice of priorities for public action on the basis of an overall diagnosis of the programme's situation, taking into account its general interest objectives, its environment, in particular its relationship with the Ministry's other programmes, the expectations expressed and the resources available.

Characteristics

Content : structured around the programme's objectives

Formulation : presented in a synthetic, clear and convincing manner

In-depth reflection : requires extensive work: in-depth evaluation of the policy implemented, institutional framework of the programmes, in-depth consultation with the operational services on their alternative ideas for action and organisation.

Annual with a multi-annual perspective : the choice of a strategy is structuring for the policies implemented and the administrations concerned. It is therefore important that the strategy be relatively stable over time and that the strategic reflection be part of a multi-year cycle, in principle with a horizon of 3 to 5 years. It must take into account the context and budgetary risks associated with the implementation of the programme.

Parties involved : it is drawn up under the coordination of the programme manager in consultation with the ministry's hierarchy and the departments concerned. It must be the subject of a consensus and constitutes the basis for identifying the objectives of the actions making up the programme.

1.2. Public policy

A **public policy** is a political science concept that designates the interventions of an authority invested with public power and governmental legitimacy in a specific area of society or territory. In concrete terms, a public policy is a coordinated line or mode of intervention adopted by the public authorities in the areas under their authority in order to modify the environment and provide solutions to societal needs. Its implementation gives rise to an evaluation.

Also understood as a set of coordinated interventions implemented with the aim of obtaining a modification or evolution of a given situation, public policies are implemented by public institutions and public administrations.

Characteristics

A specific or more global **societal problem** is identified. The resolution of the problem is recognised as part of the state's remit in the prevailing economic model ;

The state develops a content for public intervention with a **strategy**, actions and results based on a public policy objective ;

The State sets up a **financing strategy** for this policy ;

Before its implementation, the State's action must first be approved by the **Parliament**, which gives it a mandate to act ;

The public policy is implemented by the **state** and possibly by **other actors**, i.e. social, collective, individual, private, and external, etc, under its control.

Example of public policy : public policy on security, public policy on culture, public policy on health, public policy on justice, public policy on education etc.

Counter-example: Development of university infrastructure is, on the other hand, an action or activity that contributes to the implementation of public policy on education.

I.3. Programme

The law on the Fiscal Regime of the State and Other Public Entities defines the programme as a grouping of appropriations intended to implement an action or a coherent set of actions falling within the same ministry and to which are associated precise objectives, defined in terms of general interest purposes, as well as expected results and subject to evaluation.

The programmes present a public policy or a segment of public policy. The construction of programmes must make it possible to group together the appropriations for personnel, goods and services, transfers and investments devoted to the implementation of this public policy or this segment of public policy. It is the unit of parliamentary authorisation. It constitutes a global and restrictive envelope of credits. A programme groups together expenditure regardless of its economic nature. The entire budget of a ministry is distributed among the various programmes.

Characteristics

Content : the programme includes a short- or medium-term objective, results indicators, a set of coherent actions and an implementation strategy.

Coordination : the programme is placed under the responsibility of a programme manager and is the responsibility of a single ministry.

Scope : its full implementation must result in end products that have a decisive impact on the achievement of the objectives of the Ministry's or Institution's strategy ;

Typology : there are two categories of programmes: public policy programmes (carriers of public policy segments) which aim to produce goods or services for citizens ; and support function programmes, which ensure the steering and administration of the ministry.

Specifically, the support function programme comprises staff functions and resource management functions. These functions, which cannot be broken down a priori by public policy programme, are isolated in a single programme.

Only those functions that serve more than one programme should be included in support function programmes. These support function programme resources are then mobilised to provide services for the benefit of the operational programmes (human resources management, studies, IT, property, etc.).

Organisation : it includes a planning and an institutional framework for implementation ;

Management rule : budgetary credits are specialised by programme.

Example

Programme : Energy supply.

Objective : to have stable energy in sufficient quantities for the population and economic activities.

This programme :

- is placed under the coordination of a programme manager, appointed by the Minister in charge of Energy
- has an economic impact because its implementation contributes to increasing the amount of energy available for final consumption;
- corresponds to the category of public policy programmes;
- has a precise organisational framework;
- benefits from budgetary credits in CAs and PAs.

1.4. Action

The action constitutes a detail level of the destination of the appropriations. These appropriations may therefore be for a single major type of expenditure or for several types of expenditure. The distribution of appropriations between actions within programmes can be adjusted according to management and implementation constraints. For reasons of efficiency, the programme manager may reallocate appropriations from one action to another within the programme.

Characteristics

Content : A coherent set of activities and tasks requiring human and financial resources for the production of goods or services.

Scope : its full implementation has a decisive impact on the objective of the programme to which it belongs.

Appropriation destination : The action constitutes a detail level of the appropriation destination. These appropriations may therefore be of one major type of expenditure or of several types of expenditure.

Example of actions

Ministry of Basic Education

Programme 102 : Universalisation of the primary cycle

Action 1 : provision of education in the public primary cycle

Action 2 : quality of education in public primary schools

Action 3 : schooling of young girls

Action 4 : national languages

1.5. Activity

The activity is defined as a process requiring human, financial and material resources for the production of a good or service.

The activity corresponds to a production cycle of goods or services (outputs) that can be measured and constitute a cost centre. It is the finest functional breakdown of the actions involved in producing a specific good or service. The activity is the relevant link for optimising the implementation of public policies on the ground within the framework of available budgetary resources; it represents the finest segment of budgeting.

As part of the logical framework and result chain (see illustration below) of a public policy, it contributes to achieving the specific objective of the action to which it is attached. It includes investment and/or operating appropriations. It may be financed by resources from different sources (internal resources, external financing and counterpart funds) and may mobilise several administrative units but must be managed by a single structure responsible at central or decentralised level.

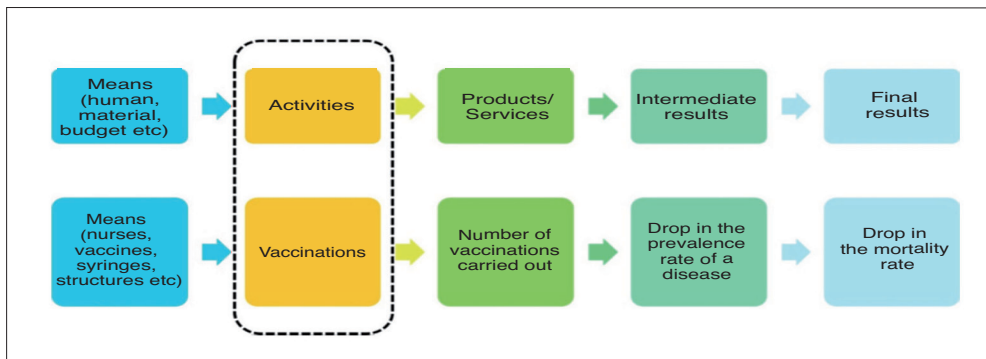


Figure 1 : Activity in the result chain

The activity is a single process that consists of a coordinated and controlled set of operations, with start and end dates, undertaken to achieve an objective consistent with specific programme outcomes including time, cost and resource constraints. The activity must :

- be attached to an action and have a direct link with it;
- be attached to one and only one action;
- be able to serve a specific purpose broken down into products;
- be able to achieve a result by combining human, financial and material resources;
- be time-bound.

The activities may be recurrent (e.g. organisation of budget conferences) or one-off (e.g. development of the methodological guide on the Programme Budget). There are activities common to all ministries (e.g. the elaboration of the MTEF) as well as activities specific to each ministry (e.g. building and equipping poultry breeding infrastructures).

The purpose of the activity is to provide all actors in the expenditure chain with the basic segment of the management of budget resources.

Characteristics

An activity must be assigned to a single administrative unit, which becomes responsible for its implementation. On the other hand, an administrative unit can be responsible for several activities ;

The activity is the last level of budgeting ;

The activity can group together investment and/or operating appropriations ;

The implementation of an activity results in a measurable product or service (output) ;

The activity is a cost centre.

Example of activities

Ministry of Livestock, Fisheries and Animal Industries Programme 406:

Development of animal production and industries

Action 1: Cattle industry

Activity 1: build and equip cattle breeding infrastructures

Activity 2 : Ensure the feeding (water, fodder, food supplements) of the bovine herd

Activity 3 : Support genetic improvement and conservation of cattle

Activity 4 : Build and rehabilitate slaughter units

Activity 5 : Build, rehabilitate and equip units for the conservation, marketing, processing and storage of cattle products

BOXE 1 : ACTIVITY AND PROJECT

The activity is part of the logical framework and result chain of a public policy. It can be considered as a functional unit corresponding to a production cycle, and constituting a cost centre comprising investment and/or operating appropriations.

Projects usually have one or more of the following four objectives: to create change, to implement strategic plans, to fulfil contractual commitments, and/or to solve specific problems.

The different definitions given for the project highlight a set of common characteristics of projects that are not applicable to activities. Indeed, projects generally share a **single aspect** and a triple constraint of **time-budget-objectives**.

With regard to the uniqueness of projects, it refers to the fact that a project will never be reproduced in an identical way and that each project is carried out under specific conditions that are unique to it. A project usually involves doing something new, something that has not been done before in exactly the same way or in the same context. The degree of novelty or uniqueness can vary considerably from one project to another.

For the time constraint, each project has a limited duration, which means that a project is by nature temporary, and therefore subject to a predetermined start and end date. The duration of the project can be relatively short, i.e. a few weeks, or very long, i.e. several years in the case of a mega-project.

Budgetary constraints relate to the availability of human, material and technical resources needed to carry out the project.

Constraints related to the objectives of the project refer to technical specifications and quality standards.

Table 1 : Activity and Project

ACTIVITY	PROJECT
May be temporary and may be repetitive, may be prolonged	Temporary and non-repetitive
Irreversibility of decisions is low	Highly irreversible decisions
Sometimes permanent organisation	Temporary team
Maybe undertaken in the past	Never done before (unique)
May have a specific deliverable or contribute (with other activities) to a specific deliverable (or service)	Specific deliverable: the project
No norms and standards are applicable to the activities.	Quality norms and standards

1.6. Domain of intervention of ministries

The area of intervention of a ministry is the perimeter of competence. It in turn makes it possible to delimit the perimeter of competence of each programme. Several sources make it possible to define this area of competence, in particular the decree on the organisation of the government, sectoral strategies, the ministerial organisation chart, etc.

Characteristics

The area of competence of a ministry :

- results from the competence attributed by the higher authority, i.e. the Head of State ;
- is permanent, i.e. it is not subject to short- or medium-term changes ;
- is general in scope, and therefore allows the ministry to develop initiatives to achieve the objectives assigned to it by the Head of State or the Head of Government.

Example

The Ministry of Finance is in charge of the elaboration and implementation of the Government's financial, budgetary, fiscal and monetary policy. Based on these competences, it develops a strategy that sets out its various programmes, in particular the tax and customs revenue programme, the Treasury management and financial sector monitoring programme, and the State budget management programme.

The Ministry of the Economy, Planning and Regional Development is responsible for the development and implementation of the nation's economic policy and regional development. It is therefore responsible for economic, planning and regional development matters. These competences determine its programmes.

1.7. Budget - Programme

The Programme Budget is a budget drawn up, presented and implemented in the form of programmes that reflect public policies with associated objectives and results indicators.

It is a management and planning tool that focuses on performance. It combines priority actions to be carried out under material, financial and human resource constraints.

In contrast to the Budget by Nature, the Programme Budget organises budgetary choices around public policy choices. It provides an institutional framework for making trade-offs between several public policies or segments of public policies.

Budgetary choices must be based on a precise knowledge of the levels of results to be achieved for a given amount of budgetary appropriations. Each programme manager is required to commit, within the scope of his or her intervention, to objectives whose achievement is measured by performance indicators. The analysis of the management carried out will make it possible ex post, in the implementation report, to assess the actual achievement of the objectives and to evaluate whether the results achieved are in line with the targets set. The performance achieved will make it possible to enlighten future budgetary choices, if necessary.

Characteristics

- The Programme Budget organises budgetary choices around public policy choices ;
- It provides an institutional framework and techniques to facilitate trade-offs between several public policies ;
- It is part of a multi-annual approach ;
- It is results-based, taking into account effectiveness and efficiency.

1.8. Objectives

In general terms, an objective is the determined goal of an action. It formalises the expression of what one wants to do.

The objectives set at the programme level express in a concrete and measurable way the priorities assigned to the programme in line with the guidelines set out in the national development strategy document, other strategy documents and government guidelines.

The objective occupies a prominent place in the Budget - Programme approach.

The quality of the programme budget depends on the quality of the objectives.

The setting of the objective is an act of commitment that makes it possible to identify precisely a goal to be achieved, a nature of the expected result. This is why the formulation of objectives and their implementation must be assigned to a multidisciplinary team within a ministerial department.

The objectives must give concrete expression to the priorities of public action. To guarantee the overall readability of the finance law and the effectiveness of the conduct of state policies, each programme must have at least three (3) objectives.

There are three (03) types of objectives, namely: socio-economic effectiveness objectives, service quality objectives and management efficiency objectives.

1.8.1 Socio-economic effectiveness objectives

Socio-economic effectiveness objectives state the expected benefit of state action in terms of modifying economic, social, environmental, cultural and health realities.

Example : Reduce the prevalence rate of a disease.

1.8.2. Service quality objectives

These objectives aim to improve the quality of the service provided to the user.

Example : Improve the quality of reception of users.

I.8.3. Management efficiency objectives

The management efficiency objectives express the expected productivity gains in the use of the resources employed. They relate the activity of services to the resources consumed.

Characteristics :

- Specific : no ambiguity or ambivalence ;
- Controllable and/or measurable over time ;
- Relevant : provides a precise response to a problem or problematic situation ;
- Motivating: must be presented as a challenge for the organisation ;
- Realistic by taking into account all feasibility constraints.

I.9. Indicators

An indicator is a qualitative or quantitative variable that measures the results obtained in achieving an objective. It is therefore a parameter intended to provide information on the implementation of a programme, to monitor its execution and to manage it. It makes it possible to judge the use of resources and the results obtained, in relation to the objective and the need to be met.

Quantitative indicators use numbers, quantities or amounts, while **qualitative indicators** use words, colours or symbols to express situations or points of view. An indicator must be located and dated, and the way it is obtained and defined is as important as its successive values over time.

Characteristics

Relevance : indicators are linked to management, consistent across the various levels or sectors ;

Quality : precision of definition, measurement, parameters, rigour in interpretation ;

User-friendliness : ease of use, visualisation, understanding ;

Feasibility : location, availability, cost of data, responsibility for producing and providing it.

Example

Programme : Valorisation of livestock products

Objective : To improve the coverage of national needs in dairy products.

Indicator : Volume of imported dairy products.

Indicator reference value : 80,000 tonnes (in year N) ;

Target value for the indicator : 50,000 tonnes (in year N+3).

Counter-example

Indicator : Volume of domestic milk production

Target : Increase the growth rate of milk production from 5% to 50% per year within three years

This indicator is relevant because of its simplicity of understanding, but it is not realistic (see characteristic 2). On the one hand, its measurement seems difficult given the quality, and on the other hand, the setting of the

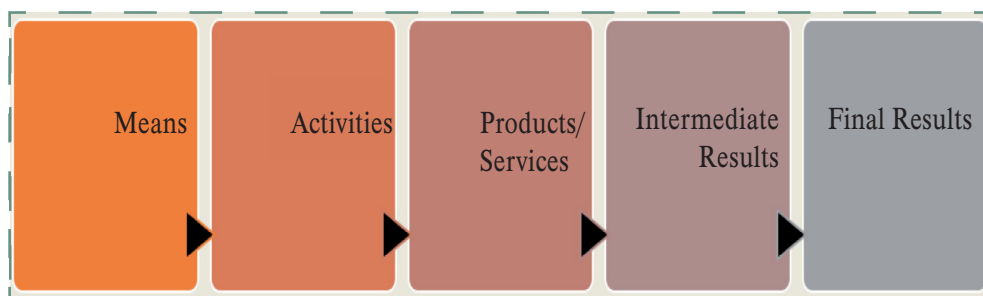


Figure 2 : Schema of the results chain

1.10. Result

The result is a concrete change as a consequence of the implementation of actions that allow the achievement of the objective of a programme to be assessed. The information is presented in terms of actual results (results observed ex post) and forecast results (target results, set ex ante).

There are three levels of results :

- **Immediate outcomes**, which are the outputs in terms of tangible products or direct services resulting from the activities. These are the products or quality of direct services resulting from an organisation's activities. These are short-term outcomes that are usually manifested in changes in capacity among beneficiaries ;
- **Intermediate outcomes** are results that allow for the assessment of change directly or indirectly attributable to the programme. A change that should logically occur once one or more immediate outcomes have been achieved. In terms of timing and level, these are medium-term outcomes that usually take the form of a change in behaviour, practice or performance of intermediaries and/or beneficiaries ;

- **Final (or ultimate)** outcomes are results that characterise generally structural changes. It is the highest level of change to which an organisation, policy, programme or project contributes through the achievement of one or more intermediate outcomes. The final (or ultimate) outcome is a lasting change in the state of the beneficiaries.

Examples

Output : Number of schools built=>**Effect** : School enrolment rate =>**Impact** : Unemployment rate

1.11. Commitment Authorisation and Payment Appropriations

Within the framework of Law N°2018/012 of 11 July 2018 on the Fiscal Regime of the State and Other Public Entities, all State expenditure is subject to a double parliamentary authorisation, which caps appropriations and frames the expenditure chain: commitment authorisations and payment appropriations.

Commitment authorisations (CA) constitute “the upper limit of expenditure that can be committed”. They are fully consumed from the outset of the expenditure, i.e. when the legal act committing the State's expenditure is signed. Commitment authorisations are the basis for committing expenditure that may be spread over several years, for example for investments, the implementation and payment of which may be spread over several years.

Payment Appropriations (PA) represent “the upper limit of expenditure which may be authorised or paid during the year to cover commitments entered into under commitment authorisations”. They are the means of settling the expenditure committed in advance. In the case of a legal commitment running over several financial years, the consumption of the PAs is staggered over several budget years until the total of the initial commitment authorisations is reached.

The CA will be used to sign a contract; the PA will be used to pay the bill. If an operation is to be carried out over several years, it needs CAs up to the overall level of expenditure, and the PAs can only be allocated to the current year's needs.

Example

For a contract with a total value of 100 million over two years, the following appropriations will be made :

Year n

CA : 100 (commitment of expenditure corresponding to the entire contract)

PA : 50 (corresponding to payment of the first instalment)

Year n+1

CA : 0 (the expenditure was committed in full in n)

PA : 50 (corresponding to the payment of the 2nd instalment)

In this example, more PAs will have been opened than PAs in year n+1, but the total amount of CAs and PAs is equal (100).

1.12. Gender Responsive Budgeting (GRB)

The introduction of the programme budget will enable better monitoring of the implementation of public policies. Thus, right from the planning and programming phases, particular attention is paid to the allocation of resources to specific social issues. In order to do this, mechanisms are recommended to ensure that certain priority issues are properly addressed in programmes, such as the gender responsive budgeting (GRB), child budgeting and climate change budgeting.

With regard to GRB, which consists of applying the integrated approach of gender mainstreaming to the financial side of public policy, it uses budgetary policy and public financial management instruments to promote gender equality and girls' development. It involves thinking about the impact of gender issues at all stages of the budgeting process, in order to reflect them in budgetary decisions.

The ultimate goal of gender responsive budgeting is to develop budgets that actively promote gender equality. GRB ensures that the government is meeting its commitments to reduce gender inequalities and empower women and/or the girl.

At present, several tools for operationalising the GRB have been established. These are mainly : (i) Budget circulars incorporating GRB guidelines (the Presidential Circular for the preparation of the Budget and the Circular Note of the Minister in charge of Finance); (ii) the Medium Term Expenditure Framework (MTEF) with a gender lens; (iii) the Performance Project of Administrations (APP) with a gender lens; (iv) the Gender Responsive Budget Document, comprehensively presents the efforts undertaken by the government and public administrations to promote gender equality, at different levels.

Gender entry points in the budget cycle

The GRB process should be systematically integrated into the budget cycle in accordance with the budget calendar.

Thus, gender mainstreaming at the preparatory phase will allow for a stocktaking of achievements and projections in terms of the effect of budget programmes on reducing inequalities. This means: (i) integrating the objectives and results related to gender mainstreaming into the terms of reference of activities; (ii) ensuring significant participation of men and women in meetings and exchanges; (iii) ensuring the efficiency of means and the effectiveness of choices, which must take into account the needs of the populations and be equitable. This requires the integration of a gender analysis during the various reviews scheduled in this phase.

The macroeconomic and budgetary framing phase is the main milestone of GRB, as it encompasses all the steps leading to the drafting of the budget. Gender mainstreaming in this phase will aim to give managers visibility on gender-sensitive spending in the medium term. The elaboration and finalisation of the MTEF should ensure that future budget allocations of programmes and actions progressively fill the gaps between women and men and are in full alignment with the orientations of the National Gender Policy (NGP).

To this end, the extended budgetary programming and associated performance conferences (CEPB/PA) will enable the gender-sensitive performance approach to be anchored by making the consideration of gender in allocation requests a negotiation criterion. This will be done by verifying that the ministries' proposals respect the instructions contained in the presidential circular on the preparation of the budget.

The detailed budget preparation phase constitutes the final phase of consolidation and materialisation of the budget process conducted from a gender perspective at the level of the main outputs (the Draft Budget, the Performance Projects of the Administrations and the relevant annexes prescribed by the law on the fiscal regime of the State and other public entities). It also represents the phase of finalising the gender budget document and its presentation to Parliament.

The gender responsive budget document presents a comprehensive overview of the Government's efforts to promote gender equality, it analyses public policies, ministerial budgets and their budgets and their impacts on the population.

The finalisation and approval phase is marked by the special session of the Cabinet Council relating to the examination and adoption of the draft Finance Bill and the previewed documents and annexes. During this session, the Prime Minister, Head of Government, the Minister in charge of Women Empowerment and the Family and the other members of the Council can give their opinions on the consideration of gender in the above-mentioned documents.

As the adoption of the budget is the responsibility of the parliament, the latter can in turn exert pressure, for example by requesting the use of gender mainstreaming tools and methods in the budgetary process and the evaluation of certain aspects of the whole budget from a gender perspective.



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CHAPTER II : **PROGRAMME DEVELOPMENT APPROACH**



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The main purpose of this chapter is to provide actors with the essential guidance for developing a programme. It aims to present the approach that enables the development of programme budgets anchored to public policies. It presents the overall strategic planning framework, provides guidelines for the formulation of programmes, objectives, indicators and actions, and outlines the process for evaluating and updating a programme.

II.1. Overall strategic planning framework

Strategic planning is about projecting probable future trends in the nation's socio-economic development over a given time horizon and developing a comprehensive policy framework. It helps the authorities to define a way forward in response to emerging opportunities and challenges, while maintaining long-term coherence and sustainability. The strategic planning process is participatory and takes into account the needs and aspirations of all stakeholders in society.

Strategic planning is the analysis of needs and the definition of strategic objectives to be achieved. The objectives are defined and performance indicators are attached to the strategies (national, sectoral or thematic). The planning process is divided into three (3) phases, namely :

- the **diagnostic phase** which allows for the identification of the main problems which hinder development, to analyse their causes and effects in order to understand the transformations which have led to the current situation ;
- the **phase of formulating strategic choices**, which makes it possible to determine the objectives of the strategies based on the development vision and the results of the diagnosis ;
- the **phase of drawing up a plan of priority actions** for implementation, including financing and monitoring-evaluation mechanisms.

The overall strategic planning framework is as follows :

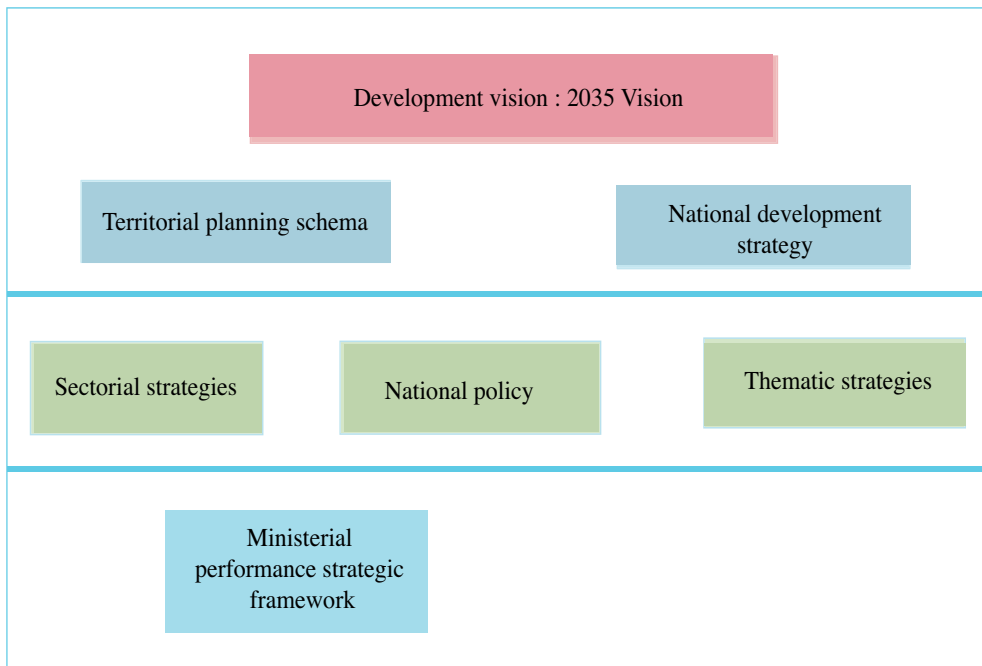
- a consensual vision of long-term development with a horizon of 25 to 50 years and a national spatial planning scheme that sets out the prospective territorial vision ;
- the national medium-term development strategy, based on the vision and the regional development plans ;
- sectoral and thematic strategies, consistent with the national strategy ;
- the Ministerial Strategic Performance Frameworks (MSPFs) drawn up by each administration, in line with the sectoral and thematic strategies.

BOXE 2 : STRATEGIC PLANNING FRAMEWORK

In 2009, Cameroon adopted a consensual development vision formulated in the document " CAMEROON VISION 2035 ", which has a 25-35 year horizon. This vision was set out in the Growth and Employment Strategy Paper (GESP) for the period 2010-2020.

The second phase is set out in the National Development Strategy 2020-2030 (NDS30). This development strategy is implemented based on sectoral and thematic strategies, local development plans and ministerial strategic performance frameworks.

The diagrams below present an overview of the process of operationalising the strategies within the framework of a strategic planning approach.



Strategic Planning Framework

Figure 3 : The overall strategic planning framework

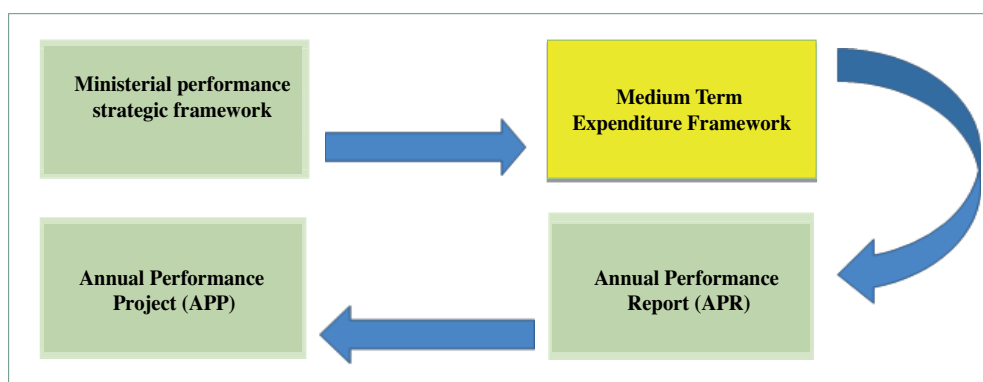


Figure 4 : Synoptic view of the implementation of a CSPM

II.2. Building a programme

This part presents: (i) the guidelines for structuring the budget by programme; (ii) the logic of programme construction (performance approach); (iii) the content of a programme; (iv) the evaluation of the costs of programmes and actions (Methods of evaluating the costs of programmes and actions).

II.2.1. Guidelines for structuring the budget by programme

The structuring of the Budget into programmes should respect the following guidelines :

- The programme corresponds to a public policy or a segment of public policy. It groups expenditure independently of its economic nature. Specifically, personnel and investment expenditure must be grouped in the same way as expenditure on goods and services that serve the same purpose ;
- A programme has a ministerial perimeter: it is a coherent set of actions falling under the same ministry to which are associated objectives, the achievement of which is measured through performance indicators; there are therefore no inter-ministerial programmes ;
- Each programme corresponds to a clearly defined grouping of departments or services or any other public or private structure that can contribute to the achievement of the ministry's objectives: a grid between the administrative structure and the programme is established ("programme mapping"). The programme structure is exhaustive in the sense that it covers all the structures of the ministry concerned ;
- The number of programmes per ministry should be limited: the smaller the number of programmes, the larger the appropriation envelopes and the more room for manoeuvre managers will have. In addition, reducing the number of programmes reduces management costs

(fewer credit movements, fewer visas, fewer contracts to be awarded, fewer invoices to be processed, etc.) ;

- The number of objectives per programme should be limited; three (3) objectives per programme could allow for a better understanding of the issues related to the implementation of a programme (socio-economic objective, efficiency objective and quality of service objective) ;
- Each operational programme manager proposes the construction of his or her programme within a participatory framework including, in particular, the officials in charge of planning, the managers of the support programme, the management controller and the managers of the actions ;
- The ministerial programmes are validated within the framework of the internal PPBS committee, which includes the heads of the sub-regulatory or attached structures as well as the heads of the ministry in charge of planning and those of the ministry in charge of finance. The aim is to ensure a shared understanding of the objectives of the programme structure on the one hand, and of intra- and inter-sectoral coherence on the other ;
- The programmes can fit into the architecture of the existing organisation chart. The structure of some programmes may correspond to the administrative structure (e.g. the road maintenance and development programme will correspond to the road department). However, in other cases, performance requirements may require some disjunction between programme structure and administrative structure, hence the importance of establishing the administrative 'mapping' of the programme, i.e. the transition table between programme actions and the administrative structures responsible for their implementation.

Table 2 : Cross-reference tables between programme actions and the administrative structures in charge of their implementation

Programme	Programme Manager	Actions	Departments or services	PEs contributing to the programmes
Programme 1				
Programme 2				
Programme 3				

II.2.2. Programme construction logic: performance approach

The construction of an operational/support programme is done according to the Logical Framework Method (LFM). This approach highlights the chain of results that links the resources of a programme to its outputs, outcomes and impacts.

The Logical Framework Approach allows for the analysis and organisation of information in a structured way so that important issues are identified to focus on the results to be achieved in relation to the objective. The analytical process of the logical frame is as follows :

- analysis of policy issues (main problems and target groups, cause and effect relationships) ;
- determination of programme objectives (the future improved situation once the identified problem has been solved)
- choosing an implementation strategy ;
- verification of the logical link between resources (inputs) and costs (budget) with the objectives (transforming cause and effect relationships into means/ends links) and ;
- monitoring and evaluation on the basis of indicators.

In this line, the basis for building a programme is, therefore, the identification of a relevant public policy problem. In addition, the implementation of a programme must be the response of a ministry to the expectations of citizens, to the needs of the country; in short, to the overall priorities of the nation.

BOXE 3 : LOGICAL FRAMEWORK AND RESULTS CHAIN CONCEPT

The logical framework is a tool to improve the design of actions, usually at the project level. It involves identifying strategic elements (resources, outputs, outcomes, impacts) and their causal relationships, indicators, as well as external factors (risk) that may influence success or failure of the action. It also facilitates the design, implementation and evaluation of a development intervention.

The results chain is a sequence of cause and effect relationships that lead from a development action to the achievement of objectives. The results chain begins with the provision of resources, continues with activities and their outputs. It leads to outputs and impacts, and culminates in feedback.

Reference : Jody Zall Kusek and ray C. Rist

This approach is illustrated as follows :

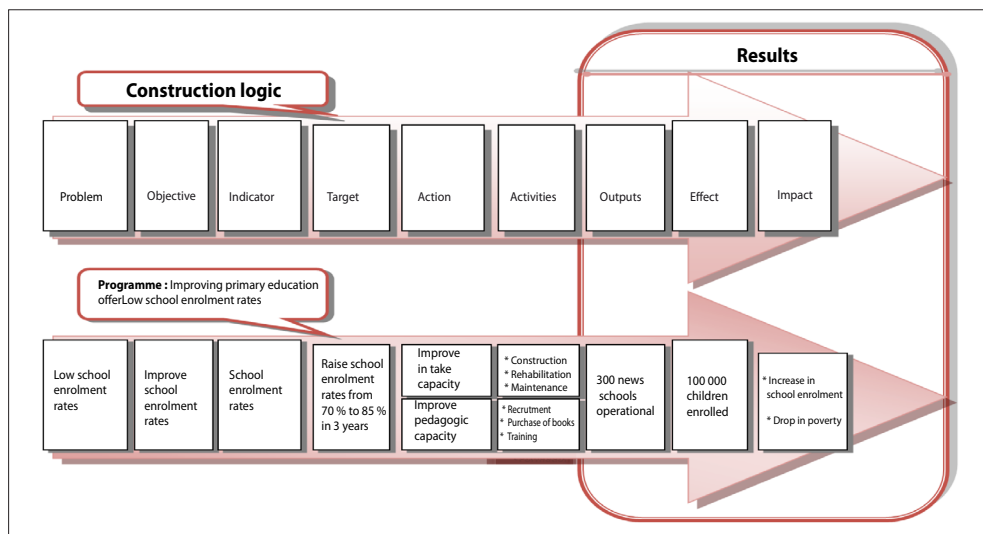


Figure 5 : Schema for the development of a programme following the logical framework approach

II.2.3. Content of a programme

The law on the fiscal regime of the State and other public entities defines in its section 30 (3) the programme as a grouping of appropriations intended to implement an action or a coherent set of actions under the same ministry and to which are associated precise objectives, defined according to general interest purposes, as well as expected results and subject to an evaluation.

As mentioned above, the programme is the unit of parliamentary authorisation. It constitutes a global and restrictive envelope of appropriations. It comes under a single ministry and groups together a coherent set of actions. It groups together expenditure regardless of its economic nature. The entire budget of a ministry is distributed among the various programmes.

The structure of a programme includes: (i) a title; (ii) objectives; (iii) indicators and their different values; (iv) a programme strategy: a framework for defining the operational approach and the mechanisms for its implementation; (v) identification and presentation of actions; (vi) identification and presentation of main activities/projects; (vii) a brief summary of the monitoring and evaluation framework of the implementation

The following steps describe in concrete terms how to obtain each of the above elements.

II.2.3.1. Step 1 : Formulating the title of a programme

As the programme is a stable public policy, its name does not include the public policy objectives to be pursued.

Table 03 : Examples and counter-examples of programme titles

Counter examples of programme titles	Examples of recommended programme titles
Management and renewal of the forest resource	Forest resources
Support for economic recovery to accelerate growth	Economic policies
Strengthening performance in public procurement	Public procurement
Promoting social security for all	Social security
Improvement of the Social protection	Social Protection
Development of urban transport infrastructure and sustainable mobility	Urban transport infrastructure and sustainable mobility

II.2.3.2. Step 2 : Formulation of objectives

The Budget-Programme approach has a double requirement :

- a requirement for transparency, which implies that the public authority must display the objectives it has set itself a priori, and that it must be accountable for its actions a posteriori;
- a performance requirement, which implies that the objectives correspond to the real expectations of the targeted beneficiaries and are achieved at the lowest cost.

The formulation of objectives takes place at the level of the choice of strategies (ministerial objective), programmes and actions. The objectives related to the ministerial strategy and programmes are developed over a medium-term horizon, generally between three and five years. Indeed, programmes are the strategic translation of the state's action, which is intended to be formulated over several years.

However, the programmes are integrated into a short- and medium-term timeframe that allows them to be assessed. This is why it is useful to use intermediate objectives and indicators which, without giving an account of the final performance of public action, allow it to be monitored annually.

In order for the objectives to be able to translate the State's strategy effectively, it is important to respect the following points :

- The objectives should reflect the strategic priorities of the ministry. They may not cover all of the programme's activities, but concern the public policies that require the most funding or present the greatest challenges ;

- The objectives set at ministerial or programme level must reflect the viewpoints of the citizen (socio-economic efficiency objectives), the user of the public service (service quality objectives) or the taxpayer (management efficiency objectives) ;
- the objectives must be stated in concrete and measurable terms ;
- The objectives must be achievable within the means of the programme: The result achieved must be attributable, for the most part, to the actions financed with the means of the programme. This is not the case when the impact is too remote in relation to the action financed, in particular when it depends more on the action of other actors or exogenous factors ;
- the objectives should, as far as possible, cut across the actions and reflect the programme's priorities. They must be specific to the programme and directly reflect the content of the programme ;
- Each service participating in the programme must recognise itself in the specific objectives of the actions.

Each programme has a strategic objective, which must be decided in accordance with sectoral policies and government guidelines. Each objective is accompanied by one or more indicators.

NOTA BENE : However, in order to better monitor the implementation of public policies, it is advisable not to exceed 04 (four) objectives per programme.

BOXE 4 : CONCEPT OF A QUALITY OBJECTIVE

A quality objective should be :

- **Simple:** its formulation must be neither ambiguous (the terms must be precise and the sentences concise), nor ambivalent (avoid double interpretations);
- **Achievable** within the timeframe indicated;
- **Motivating:** it should be presented as a challenge to the organisation or programme ;
- **Realistic:** taking into account all feasibility constraints (notably the national and local context). As such, possible "threats" or constraints must be well anticipated;
- **Achievable** with the human, material and logistical resources of the organisation or programme.

II.2.3.3. Step 3 : Formulation of indicators

Indicators measure performance, i.e. the level of progress in achieving objectives. Their measurement is closely linked to the quality of the information system. Performance indicators indicate how far an entity is achieving or approaching its objectives.

To define indicators, it is first necessary to position oneself in relation to the level at which one is situated: at the level of the strategy, the programme or the action. Depending on this level of positioning, several types of indicators can be chosen :

At the level of the National Development Strategy, there are impact indicators, the achievement of which implies the contribution of several programmes and actors, at the operational and strategic levels.

Example

Poverty rate, growth rate, inflation rate, unemployment rate, mortality rate etc.

At the programme level, the impact of a programme corresponds to its contribution to the socio-economic objectives of the country, in terms of qualitative transformation of the environment. In measuring impact, it is assumed that several factors contribute to explaining the achievement of results, and among these factors that explain the results are the actions implemented within the framework of the programme. The programme indicator is strategic, i.e. an indicator that marks change. It best implements public policies for a long period. The strategic indicator can be annualised or not.

Example

Rate of assisted delivery, rate of immunisation coverage, etc.

At the action level, there are resource indicators: These relate to human and financial resources (expenditure incurred, etc.).

Activity indicators : These describe the volume of tasks and operations carried out. Their content is strongly linked to the nature of the activities (number of activities carried out / number of activities planned).

Production indicators : Production is the result of activities in terms of physical products or services provided. Production indicators can be classified into two categories :

Quantity indicators, which measure the volume of production,

Quality indicators, which specify the characteristics of the goods and services produced in qualitative terms.

- **Productivity indicators** : Productivity is measured by the ratio: output/ input. The higher this ratio, the greater the productivity (number of patients treated/doctor). The inverse of this ratio,

The input/output ratio gives the unit cost of production and allows for an assessment of the good management of a programme and the efficiency of the transformation process (average cost of enrolling a pupil in primary school). The lower the ratio, the higher the productivity.

The number of indicators will have to be relatively small per programme and per action. Attention will be paid to measuring the socio-economic results of programmes. However, for support function programmes, performance indicators may focus on measuring efficiency or service quality.

How can the indicators be properly formulated ?

To formulate an indicator properly, it is first essential to have a clearly formulated objective. Thus, before targeting an indicator, the following two questions should be asked :

- What should change or evolve if the objective is achieved ?
- How, where, when and through what can this change be observed ?

Only after asking these two questions is it possible to formulate indicator proposals.

Example

If the objective is to improve road safety, one should first identify the different elements that make up "road safety". For example, the following elements can be identified: good driver training in driving schools and related control, technical controls of vehicles, the number of accidents and the number of fatal accidents.

A series of indicators appear; the number of controlled driving schools; the number of accidents; the number of accidents on the roads, the number of road checks, the percentage of regularly maintained roads...

Unfortunately, not all these indicators can be used in the same way. Those that best meet the programme's objective (improving road safety) should be selected.

The indicator "Number of controlled driving schools" does not seem relevant because it does not measure whether road safety is improving. It will only measure whether the driving schools have been checked (15 driving schools were checked). Thus, this indicator will measure the level of achievement of the activity (control of driving schools) but does not allow to assess the improvement of safety on the roads.

The relevant indicator is rather "the number of accidents on the roads" which is really the indicator of the decrease in road safety. If the number of accidents on the roads is decreasing, then, yes, safety is improving.

A quality indicator must:

BOXE 5 : SOME TIPS ON CHOOSING AN INDICATOR

- **answer the questions** who, what, how much, how to, when and where ;
- **be relevant:** It must be specific, i.e. it must relate to an objective and only to that objective. It must make it possible to measure the results actually obtained in relation to the objective to which it refers. To do this, there must be a logical link between the indicator and the objective it is intended to illustrate;
- **be representative,** i.e. it must give a substantial account of the expected result. In combination with other indicators, it should be able to cover the essence of the objective;
- **be practical,** i.e. everyone, including non-specialists, should understand it; this means that it should be stated clearly, in simple and understandable language. Indicators should be chosen for which data are directly available or otherwise easy to obtain;
- **be available annually,** to ensure steering consistent with the principle of budget annuality. It must also be produced in time, i.e. the time required to collect the data must be compatible with the annual performance-monitoring schedule. Annuality is a real constraint which implies that the process of measuring the indicator should operate on an annual basis and that the sensitivity of the indicator should be such that the main changes in its value from one year to the next can be considered significant;
- **be produced at a reasonable cost,** i.e. compatible with the benefits expected from its use. Its development must take account of the resources available and not be to the detriment of the quality of the services provided by the services;
- **be quantifiable,** quantified, preferably reliable and verifiable. It may sometimes be desirable to define indicators that make it possible to assess not only the quantity but also the quality of the services provided. In this case, the indicator can be expressed through a value scale. The quality of the data should ensure that the information obtained on performance is meaningful and valid, which implies that an indicator should always be verifiable;
- **be accurate,** with as small a range of uncertainty as possible. It should be predictable, i.e. it should be possible to estimate, even in order of magnitude, its value over the next few years.
- **be carefully documented,** and be the subject of a data sheet explaining the conditions under which it was developed. Its construction and production methodology must be clearly stated and known to all, so that it can be analysed and interpreted in full knowledge of the facts.

NB. The choice of indicators should take into account their relevance at the devolved level: can the indicator be easily adapted (e.g. region-by-region, or action by action).

II.2.3.4. Step 4 : Definition of indicator values

Valorisation of indicators in line with programme objectives

The programme and action indicators should have a past value, expected value, projected value and target value. Between the past value and the target value, intermediate values are used to measure the evolution of performance in order to judge the use of resources and the results obtained.

It is important to have information on the indicators over several periods in order to better monitor progress towards the objectives set. The indicator must be monitored through several values, namely

Past value : The past value is the level reached by the indicator in year N-1. In the absence of information for the year N-1, the value for the year N-2 can be used.

Expected value : The expected value is that of the current year, i.e. year N projected into N-1. It constitutes the level of performance expected in year N.

Projected values : Projected values are used to designate the levels of the indicator that we wish to achieve from year N+1. In budgetary matters, we are interested in the next three years (N+1, N+2, and N+3) according to the projections of public expenditure relating to the indicator concerned.

Target value : The target value is the value projected in national or sectoral development strategies

Table 4 : Structure of the value table for the indicators

Objective	Unit	Baseline value	Past value	Expected value	Projected values			Target value
		(N-x)	N - 1	N	N + 1	N + 2	N + 3	N + x
Indicator 1								
Indicator 2								

Table 5 : Illustration - Livestock products recovery programme

Objective: To improve coverage of the national needs for dairy products	Unit	Baseline Value (2015)	Past value	Expected value	Projected values			Target value
			2018	2022	2023	2024	2025	2030
Volume of imported dairy products	Tonnes	100 000	70 000	60 000	50 000	40 000	30 000	0

Enhancing the value of indicators by taking into account the contribution of devolved services, public establishments, Regional and local authorities in the performance of the programme.

BOXE 6 : BUDGETING BY PROGRAMME IN PUBLIC ESTABLISHMENTS AND RLA

In accordance with Law n°2017/010 of 12 July 2017 to lay down the general rules and regulations governing public establishments and Law no. 2019/024 of 24 December 2019 to institute the general code of regional and local authorities (RLA), the annual budget of the said public entities is presented in the form of sub-programmes for the former (section 48) and programmes for the latter (sections 385 and 409). Thus, subject to their respective specificities, the procedures for elaboration of these sub-programmes and programmes should be the same as for the programmes of the ministerial departments.

The provisions of this manual therefore also apply to public establishments (PE) and to regional and local authorities, with the overriding requirement to ensure consistency with the development objectives set out in the National Development Strategy, the operationalisation of which falls under the competence of ministerial departments and institutions. That is why it is imperative to ensure some coherency between the aforementioned objectives and the ministerial programmes on the one hand, and between ministerial programmes and the sub-programmes of the public establishments and the programmes of the RLAs, on the other hand.

PEs and RLAs are therefore required to draw up the same performance documents as ministerial departments (in particular the APP) as part of the preparation of their annual budgets. In this respect, the various formats and modalities required by this manual also apply to the sub-programmes of public establishments and programmes of the RLAs.

While performance management is primarily defined at the programme level, and while the APP and APR are essentially programme-based documents, the activity that generates programme results takes place on the ground, in the actions, and primarily in the devolved units. There is therefore a need for 'performance frameworks' to inform the contribution to programme results of actions on the one hand, and devolved entities on the other.

It is essential that these performance frameworks (or trend boards) are consistent with the APP established at programme level. The adaptation of the objectives and indicators of the APP to the circumstances of the action or the devolved entity is called the declination of objectives and indicators. The APP indicators are then made by aggregating the declined indicators (sub-indicators). At the level of the action or the devolved entity, a distinction is made between the declined indicators (sub-indicators) and the specific indicators reflecting the particular reality concerned.

The sub-indicator can be a repeat of the indicator, provided that a specific criterion (location, type of administrative services, etc.) is added. It can also be called something different from the indicator to which it is attached. Sub-indicators can be of various kinds but grouped together under the heading of an indicator for which they describe distinct phenomena.

Example

Objective : to improve road safety

Performance indicator : number of road accidents

Broken down by region

- Number of road accidents in region X
- Number of road accidents in region Y, etc.

Broken down by action, example for the road infrastructure action :

- Number of kilometres of two-lane roads
- Percentage of rural roads regularly maintained

The performance of the action or of the deconcentrated services is measured by monitoring objectives and indicators which are defined in coherence with the objectives and indicators included in the programme's APP. The objectives and performance indicators for the action or the devolved services may be either identical to those set out in the APP, or different but directly contributing to the achievement of the same objectives. The indicators attached to the objectives present, within the budget of the action or the devolved service, the results obtained in past years, the results expected during the year and, where appropriate, the values projected in the APP.

As regards operators, i.e. public institutions, they may be involved in the performance of one or more actions. In this respect, an activity specific to them is defined in accordance with the objectives of the action to which they are attached.

For this purpose, performance contracts must be signed between the ministerial departments and the operators. In the light of the priorities and objectives set by these contracts, performance indicators must be defined to measure the operator's contribution to the achievement of strategic and operational objectives. The objectives and performance indicators defined at operator level must be directly linked to the performance objectives of the programme to which they belong. Thus, any objective and indicator present in an APP and carried by an operator must be fully included in the performance contract concluded with the operator concerned.

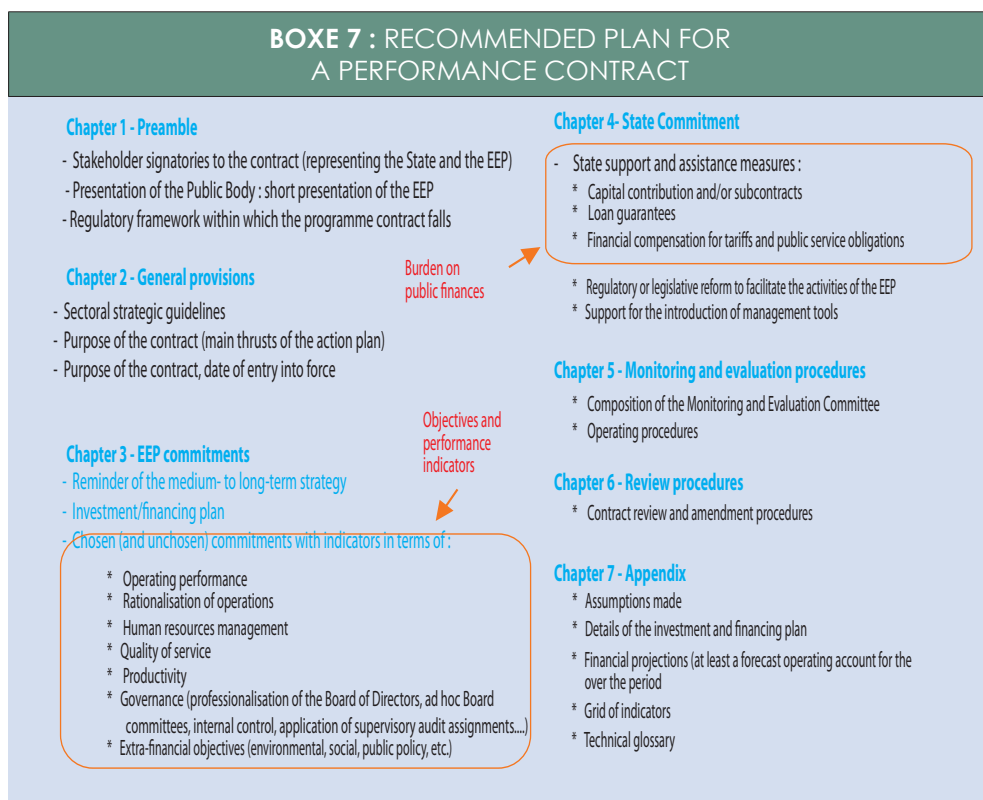
A performance contract concluded within the Public Administration is a written agreement between two or more parties, for example between the Minister and the management of a deconcentrated service. Unlike traditional contracts, performance contracts signed within the Administration are not "enforceable", i.e. neither the courts, nor an arbitrator can impose

their execution. The general aim of these contracts is to better define the objectives of programmes or organisations, to develop new means of control and management, while leaving managers responsibility for day-to-day operations.

A performance contract must set out the general objectives. It translates them into operational objectives and defines the commitments of each party. It generally covers a multi-year period. Its financial projections must be compatible with projected changes in public finances. The financial forecasts in a performance contract often have a fixed horizon. They must be reviewed and updated annually.

A contractual spirit must govern the management dialogue. Nevertheless, it would be difficult to generalise performance contracts. These will be priority with public bodies and regional delegations. The performance contracts make it possible to exercise control over these entities while giving them greater management autonomy. Some of these entities, particularly the regional delegations, may be required to sign one or more covering several programmes.

The box below sets out an example of a performance contract. A contract of this type is accompanied by appendices that specify the obligations of expected results and the format of the various reports.



However, the performance contract must be distinguished from the engagement letter, which, in turn, concerns the reciprocal commitment between the programme and the person responsible for the action. Mission letters which serve as periodic instructions, are sent by the Programme to the various Action Managers. They set out the objectives and results expected over a targeted period, as well as the resources made available. It is a permanent monitoring tool designed to facilitate the implementation and monitoring of activities to optimise the results to be achieved.

BOXE 8 : SAMPLE ENGAGEMENT LETTER

The Director of XXX
(Programme Manager 000/Programme title)

To
Madam Deputy Director of ZZZ
-YAOUNDE-

Subject: Mission letter 2024 for action 02 - Development of the WWW

As part of the implementation of Programme 000 (Programme title), the development of the WWW, for which you are responsible, was satisfactorily completed during the 2023 financial year.

In fact, it should be remembered that the year just ended should have enabled ... (Reminder of the main expected achievement). In this respect, I have been able to appreciate the efforts made to achieve ... (Mention the achievement obtained). Although this result is below expectations, it is appreciable because ... (Highlight the determining factors in the performance achieved).

In addition, ... (Presentation of other achievements).

This level of performance at the end of 2023 is reflected in a rate of completion of your 2023 Annual Work Plan (AWP) of around X% and a financial execution rate of around Z%. Of the XX tasks listed, almost YY have been completed satisfactorily.

In this respect, I would like to express my sincere encouragement to you and your colleagues and urge you to take up more challenges to achieve the objectives assigned to the Programme 000.

As far as 2024 is concerned, I would remind you of the need to speed up the completion of the priority projects relating to A, B, C, etc. In addition, efforts will have to be made on M, N, O,, etc.

This will mainly involve :

- (List the main outputs expected to influence the Programme's performance).

The achievement of the objectives assigned to Programme 000 in general and to action 02 in particular, depends on the frank collaboration that I urge you to have with the other departments and entities involved. I would therefore ask you to contact the Management Control Department (CdG) with a view to finalising your AWP and the arrangements for its evaluation in line with the budgetary resources made available for the action for which you are responsible.

You will find in my person the availability and support necessary for the optimal conduct of the tasks planned in detail in the above-mentioned AWP, which I invite you to forward to me, signed /-

Copies :

- Minister concerned ;
- SG/ Ministry concerned ;
- Coordinator CdG
- CdG (For follow-up).

Enclosure : 2024 Annual Work Plan, co-signed by the Programme Manager and the Action Manager

Documentation of indicators

Documenting an indicator means specifying its characteristics in order to make the analysis and interpretation of the values displayed in the context of programme performance monitoring objective. To do this, an “indicator sheet” guarantees the robustness and reliability of the indicator and must be filled in precisely. It is necessary both for steering and monitoring performance and for producing budgetary and performance documents. It constitutes an element of auditability of the performance approach that can be used against all the audit institutions concerned by performance evaluation.

The question of auditing the data used to value the indicator is essential. It enables the reliability of the data presented to be judged. To facilitate this auditability, a documentation sheet explaining the source of the data, the method of calculation and the desired direction of change should be drawn up for each performance indicator. This sheet must be kept at the level of the programme manager and may be useful during performance review or audit campaigns.

The content of these documentation sheets should make it possible to understand the nature of the data, its exact scope, the mode and frequency of collection, the modalities of its consolidation and the role of the various actors in the indicator production cycle, from collection to the conservation of the basic data. In order to guarantee a qualitative harmonisation of the overall performance measurement system and to ensure its auditability, a model of this sheet is presented in the annexes.

BOXE 9 : SOME PROPOSALS FOR GENDER-SENSITIVE TARGETS AND INDICATORS	
OBJECTIVES	INDICATORS
Institutionalise a fair civil service	<ol style="list-style-type: none"> 1. Rate of access to training (disaggregated by gender) 2. Percentage of beneficiaries of gender training and campaigns on the gender approach (disaggregated by sex) 3. Percentage of beneficiaries of training leading to qualifications for 4. positions of responsibility (disaggregated by sex)
Increasing the representation of women in positions of responsibility	<ol style="list-style-type: none"> 5. Proportion of women in the total number of civil servants 6. Rate of women's access to senior positions 7. Rate of access of women to senior positions 8. Percentage of women candidates for positions of responsibility 9. Percentage of women in the governance bodies of the ministry's supervisory bodies (Board of Directors)
Improving the quality of services provided in a gender-sensitive way	<ol style="list-style-type: none"> 10. Level of satisfaction with the services provided by the Ministry: working conditions, equipment, safety, etc. (disaggregated by gender) 11. Number of reconciliation measures put in place : childcare facilities, concierge services...
Optimising the functioning of services in a gender-sensitive way	<ol style="list-style-type: none"> 12. Office efficiency ratio (disaggregated by gender) 13. Human resources management efficiency ratio (disaggregated by gender)

II.2.3.5. Step 5 : Identification of actions

The definition of a good programme strategy facilitates the identification of the actions to be carried out to achieve the programme's objectives. The identification of actions is the responsibility of the programme management structure. The latter identifies the actions based on the strategic areas of activity retained in the programme strategy.

Within each programme, the actions group together appropriations with the same purpose. The content of the programmes is explained by the presentation of the actions that make them up. An action must be in line with the objective of the programme.

The division of a programme into actions must be consistent with the reality on the ground and with the administrative organisation. Each action must be attached as far as possible, to an administrative structure, which implements it in consultation with the other programme stakeholders. Moreover, an action may be attached to several administrative structures, which contribute to the implementation of the objectives.

The budgeting of the programme is based on the actions. Thus, the formulation of the action requires a good knowledge of the activities to be carried out within it, in order to break down its activities into tasks to be carried out and the nature of the expenditure. This articulation is a sine qua non condition for the budgeting of programmes.

Building an action requires :

- formulating its title ;
- determining the activities that make it up ;
- identifying the stakeholders involved in its implementation, i.e. those directly or indirectly involved in carrying out the action's activities ;
- defining how the activities will be organised in order to achieve the aims targeted by the action ;
- a justification of the choices and methods of implementation, as well as the place or area where they will be carried out.

BOXE 10 : SOME TIPS FOR DEFINING ACTIONS

The number of actions should not result in excessive fragmentation of the budget nomenclature as this may make it difficult to read and complex to manage.

The titles of the actions must be legible, expressive and easily understandable for an uninformed reader so as to show precisely the purpose of the budget appropriations. It is advisable not to use adverbs or verbs, which are better reserved for objectives, even if the choice is sometimes not easy,

Support function actions cannot be defined in an operational programme. In fact, the transversal functions (management of resources, legal advice, etc.) of ministerial departments are the exclusive responsibility of the support programme, the purpose of which is to support the implementation of public policy programmes.

This manual recommends structuring the support programme's activities around 06 main actions:

- Action 1 - Steering and coordination of the Ministry's activities
- Action 2 - Improving the working environment, the social climate and optimal management of budgetary resources
- Action 3 - Information management -
- Action 4 - Communication, Public Relations and Partnership (Capitalisation of technical and financial assistance in favour of the public policy of the department's public policy)
- Action 5 - Planning, Programming and Monitoring-Evaluation of the Ministerial department -
- Action 6 - Support for legal affairs, translation and liaison.

However, the creation of a support action is only authorised for programmes with one or more departments responsible for these support functions. This support action could be entitled Steering and Coordination of Actions in the XXX Programme (code and name of the Programme).

Unlike the programme, the action has no objectives or indicators in the APP. However, the person responsible for the action must be able to monitor the performance obtained from the implementation of their action. In this respect, the choice of targeted and projected results must be justified in terms of consistency with previous results from the most recent most recent period.

The formulation of the objectives and indicators of the actions makes it possible to appreciate the complementarity and coherence that exist between the different actions of a Programme. However, in order to highlight the place of the programme as a performance management unit within a ministerial department, and to offer more flexibility to the programme manager in the steering, it is recommended not to include the objectives and indicators of the actions in the APP. However, these performance tools at action level will have to be monitored within the framework of the programme management dialogue.

II.2.3.6 Step 6 : Identification of priority activities

Priority activities are derived from the diagnostic analysis. These are the interventions needed to achieve the objectives set. They must be identified in a participatory manner around the programme manager. The grid below could be used to carry out this analysis.

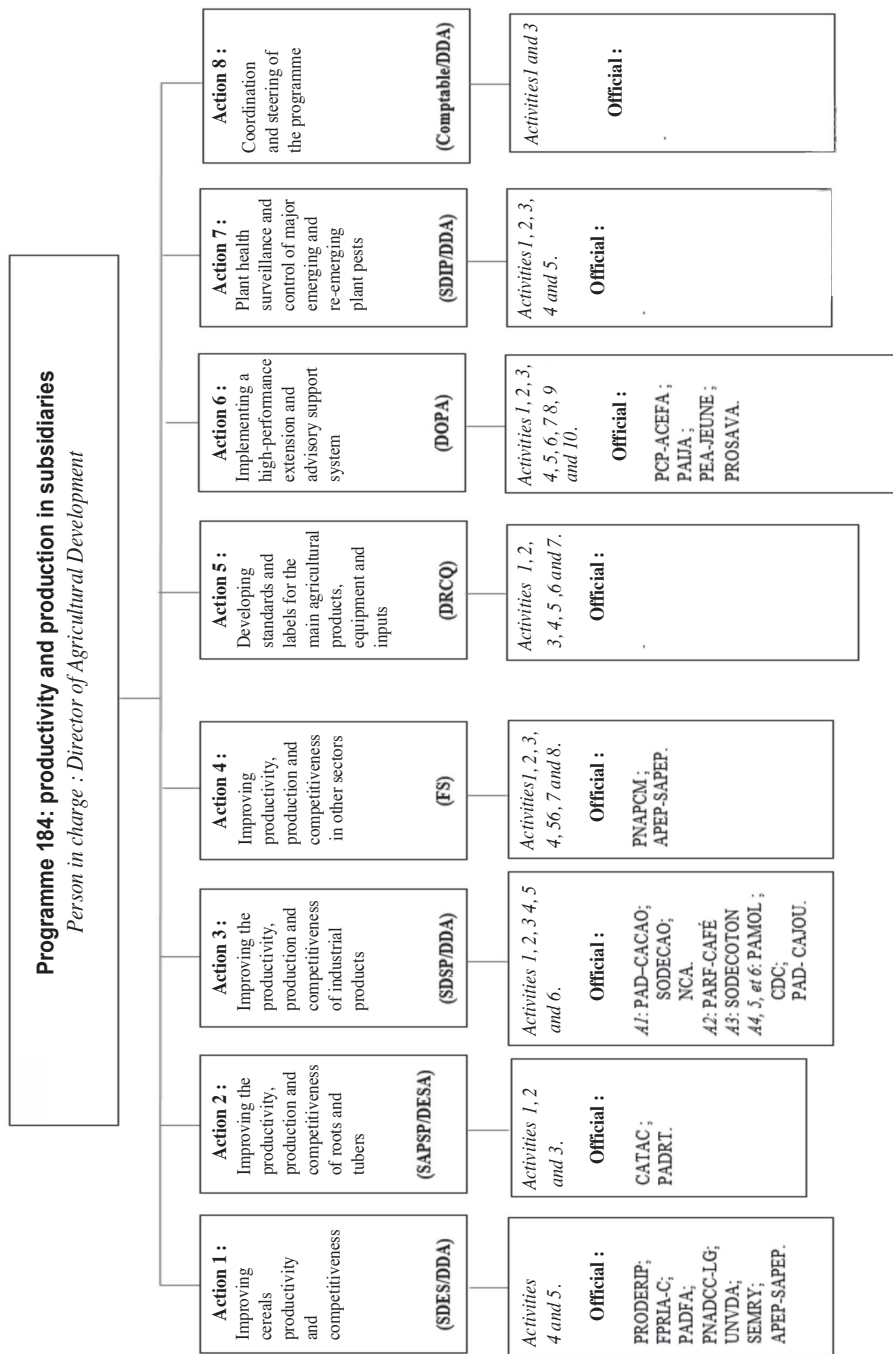
Table 6 : Grid of priority activities

Activities and actions of the Programme	Level of contribution to the achievement of the Programme	Observations
Action 1		
Activity 1.1		For each activity, the level of contribution is defined in terms of High (H); Medium (M); Low, Negligible (N)
Activity 1.2		

The levels of contribution are assessed in a participatory manner within the programme implementation team under the coordination of the programme manager. At the end of the work, a prioritisation of activities by action is obtained

II.2.3.8. Step 7 : Establish the organisational framework

This stage involves drawing up the programme map, which should take into account all the actors (central services, decentralised services, Public establishments, decentralised local authorities, private sector, civil society, etc..).

Table 7: Mapping of MINADER's Programme 184 :


II.2.3.8. Step 8 : Assessment of programme and action costs

Estimating the cost of implementing a programme means assessing the exact cost of the actions that make up the programme. In other words, the cost of the programme is equal to the sum of the cost of its actions.

Assessing the cost of the action raises the first question of identifying the activities to be carried out for its full and effective implementation, as well as the necessary means to be mobilised in terms of operation and/or investment. This question allows a preliminary costing of the action to be made. This preliminary costing is an overall estimate of the total cost of the action over a given period. This estimate is a necessary condition for arbitrating on the actions to be included in a programme.

Some actions already identified in the Ministry's strategy document have already passed this stage. Indeed, the action plan as well as the Ministry's MTEF must include an overall estimate of the cost of the action.

However, further work is required to ensure that the expenditure is included in the budget in accordance with the State Budgetary Nomenclature. It is indeed necessary, on the one hand, to have a good knowledge of the tasks, which are a basic breakdown of the activities, as well as the nature of the related expenditure, and to understand their use in terms of direct costs (directly attributable to the action) or indirect costs (cross-cutting costs to be shared between several actions), recurrent costs and fixed or variable costs according to the intensity of the action.

In the general principle, only costs that are controllable within the framework of the programme are to be evaluated. In this option, the evaluation of the cost of the action is therefore partial, as it does not take into account certain indirect costs (communication costs, electricity and water consumption, administrative buildings, etc.). Subsequently, indications are given on the specific treatment of certain expenses, which are of an indirect nature.

In summary, the evaluation of the cost of a programme by stage is as follows :

- Inventory of activities and tasks ;
- Identification of the necessary resources ;
- Quantitative and financial evaluation ;
- Calculation of the total cost of each activity (sum of the cost of the tasks) ;
- Calculation of the total cost of each action (sum of the cost of the activities) ;
- Calculation of the total cost of each programme (sum of the cost of the actions).

It is mainly developed on the basis of the unit cost method, but also takes into account experience-based methods and lump-sum allocation.

This approach, which is intended to be operational, was formalised within the framework of the first edition of the Programme Budget Preparation Manual and made it possible to structure the methodology for building a programme around the triple concept of actions, activities and tasks. Indeed, although the RFE-AEP refers to the action as a component of the Programme (Art 30), it does not make it a unit of specialisation of credits at the level of the finance laws.

However, although the Programme constitutes the support for the analysis of the Parliament on the perspectives of public action, it remains that it is the result of a process piloted by the operational actors and mobilised around the Programme Manager. This process is based on the programme strategy, which allows the identification of the results to be obtained in order to guarantee the achievement of the objectives set. Once all the tasks and activities are constituted by this mechanism and grouped by action, the Programme is established by aggregating the different actions.

► FULL COST OR UNIT COST METHOD

Approach to assessing the cost of activities using the unit or full cost approach is as follows :

Phase 1. Inventory of activities and tasks to be implemented for each action

Phase 2. Identification of the means necessary for the execution of the tasks (economic nature of the expenditure)

Phase 3. Quantitative and financial evaluation of the means

Phase 4. Summary of the cost of the activity by nature of the expenditure

Example of full costing assessment

Programme : *Strengthening secondary school accommodation capacities*

Action 1 : *Opening of new secondary schools*

Phase 1 : *Inventory of activities and tasks to be implemented for each action*

Inventory of activities

- Activity 1.1 : Construction of 06 new secondary schools
- Activity 1.2 : Recruitment of 300 secondary school teachers

Inventory of tasks

- Tasks to be carried out in Activity 1.1 :
 1. Design of the construction plan
 2. Construction of classes
 3. Follow-up of the work
 4. Equipment of classrooms

Phase 2. Identification of the means necessary for the execution of the tasks (economic nature of the expenditure)

Table 8 : Identification of the operations to be carried out

<i>Tasks to be performed</i>	<i>Means required (see economic nomenclature of expenditure)</i>
Design of the construction plan	Office supplies and small equipment
Construction of classroom	Construction contract (DAO)
Follow-up of the works	Supervisory vehicle and mission allowances
Equipment of classrooms	Tables, benches, board, and miscellaneous

Phase 3. Costing of programmes

Table 9 : Quantitative and financial evaluation of resources (in thousands of CFA francs)

<i>Tasks to be performed</i>	<i>Resources required</i>	<i>Quantity</i>	<i>Unit cost</i>	<i>Total cost</i>
<i>Design of the construction plan</i>	<i>Office supplies and small materials</i>	06	5000	30 000
<i>Construction of classrooms</i>	<i>Building contract</i>	60	15 000	900 000
<i>Work monitoring</i>	<i>Supervision vehicle</i>	01	10 000	10 000
	<i>Mission allowances</i>	08	250	2 000
<i>Equipment of classrooms</i>	<i>Tables, benches, board, and miscellaneous</i>	9 000	40	360 000
TOTAL				1 302 000

Phase 4 : Summary of the cost of the activity by type of expenditure

Thus, the total cost of the construction of 06 new high schools is estimated at 1,302,000,000 CFA francs. In the same way, the cost of the second activity (recruitment of 300 secondary school teachers) is estimated on the basis of the related tasks (organisation of competitions, salaries of new teachers, etc.). These costs were estimated at 105,000,000 CFA francs.

Other methods of cost assessment are possible. However, it is recommended to use the ABC method.

► The ABC method (Activity Based Costing)

The ABC method is a variant of full costing. It is used to calculate the cost of a product by taking into account all its costs (direct and indirect). The ABC method makes it possible to determine the level of expenses to be allocated to an "activity", based on the logic that a product or service consumes activities, which, in turn, consume resources.

The ABC method is an activity-based costing method. Activities are defined as the different stages in the production process of a product or service, and are therefore no longer considered in terms of structures and structural costs.

Thus, for example, "processing a user's benefit file" is an activity, as is "processing mail". The method emphasises the need to stay as close as possible to the actual process of producing a good or service, by seeking to follow it "on the track". It also highlights the global nature of the organisation, oriented towards the production of results, by helping to reduce the distinction between productive and non-productive services.

The method makes it possible to allocate indirect costs and to better evaluate the cost of products or services. By focusing on activities, it highlights certain secondary initiatives that are sources of cost. It leads to the recognition of expenses as variables and makes it possible to monitor them by work unit, which makes the budgeting process more relevant.

How to proceed ?

The different stages for setting up an approach and the ABC method are as follows :

- Define the activities ;
- Establish the link between costs and activities: in most cases, there is no need for a distribution key because costs are often direct in relation to activities ;
- Identify the indirect expenses that will be subject to a restatement ;
- For each activity, a cost driver will be selected and monitored (for example, the number of application files processed). This driver will be the unit that will allow the total cost of the activity to be distributed (a driver typical of the activity is preferred). For each activity studied, the model will therefore specify the drivers consumed ;

The **ABC method** has the advantage of allocating costs more precisely to products without allocating indirect costs using an often-arbitrary measurement unit. A better knowledge of the processes makes it possible to identify the strengths and weaknesses of an organisation when implementing this method.

It makes it possible to take into account all the variables that can come into play in costs: the number of products or services but also their diversity and complexity. It has the advantage of giving managers a clear picture of their activities and thus contributes to “decompartmentalising” the organisation’s operations.

It therefore facilitates the search for savings (cost savings) and performance. It is widely used in administrations. Problems can arise if the activities are too detailed and the organisation has set up a model that is too complex.

What’s the advantage ?

The ABC method has the advantage of allocating costs more accurately to products without allocating indirect costs using an often arbitrary unit of measurement (e.g. machine hours). A better knowledge of the processes makes it possible to identify the strengths and weaknesses of an organisation when implementing this method.

The ABC method is used in particular as a decision-making aid in the study of outsourcing processes. The objective of the ABC method is to identify actual cost factors and potential savings and to improve the profitability of products.

What is the limitation ?

The disadvantage of the ABC method is that it requires the time-consuming intervention of external specialists, the active involvement of staff and the use of costly IT solutions to be implemented.

Table 10 : Actors involved in costing activities/projects, action, programme and ministry budgets

Stages	Stakeholders		
	Responsibility	Actors involved	Approval / arbitration
Determination of costs of activities or projects	Activity or Project managers	DAG, departments or study and planning unit, etc.	Programme manager, action manager
Determination of the budget for the actions	Action manager	DAG, departments or study and planning unit, etc.	Programme manager, action manager
Determination of the budget of the programme	Programme Manager	Action Managers, Support Programme Managers, DAG, Management Controller, Head of MTEF	Minister

II.2.3.9. Etape 9 : Development of the programme strategy

The strategy has a decisive impact on the selection and programming of actions to be included in the programme. The strategy aims to ensure that the actions to be implemented in order to achieve the objectives of a programme are well selected and organised. In other words, it provides a concrete answer to the following question: "How will the actions be selected and organised to achieve the expected results of the programme?"

The programme strategy is the result of in-depth reflection on the implementation of a programme. It is based on the general principle that to achieve an objective, several intervention patterns are possible. For example, to increase agricultural production, one can choose to focus on either large or small farms, technical support to producers, facilitating access to means of production, etc. All of these orientations seem necessary at first sight. However, opting for the full implementation of all these options with the same intensity shows an insufficient reflection, resulting in the dispersing of resources among a multitude of actions that do not bring about much change.

In practice, in order to formulate a programme strategy, four key steps should be observed :

- Diagnosis of the programme's field of intervention (before arriving at the programme strategy, the diagnosis has already been made) ;
- Identification and selection of the modes of intervention (strategic field of activities) ;
- Identification, selection and organisation of actions to be implemented ;
- Identification of the budgetary risks linked to the implementation of the programme and proposals for solutions.

The diagnosis represents the starting point for the formulation of the programme strategy. In addition, it is necessary to know the other complementary programmes in order to clearly identify the programme interventions in relation to the general policy context of the ministry. In the course of this work, the rationalisation approach must be favoured over the analysis approach. It is above all a question of thinking about how to ensure the coherence of the programme's actions with its internal and external environment. At this stage of the work, the actors must also leave room for **intuition and creativity** to encourage the emergence of modes of intervention or operating methods that make it possible to identify concrete actions that will bring about change.

The strategy is formulated under the coordination of the programme manager in consultation with the ministry's hierarchy and the departments concerned, particularly the sub-authorities or attached structures involved in the programme. It must be the subject of a general consensus, because by its very nature it does not dictate action, but facilitates the identification of actions by the technical services.

II.3. Reviewing and updating a programme

The programmes are built with stability in mind. However, their performance frameworks may be reviewed/updated every three (3) years at the time of the CIEP. In addition, a review of activities and investment projects is carried out every year as provided for in the budgetary calendar decree.

The purpose of the review is to establish the physical and financial execution of programmes and actions in progress, in order to assess the relevance of their programming in the Programme Budget to be drawn up. More explicitly, it is a question of examining the conditions of implementation of the actions in progress to ensure that they are carried out in accordance with the initial forecasts, and if necessary to assess the appropriateness of a new programming.

This review is essential, as it determines the room for manoeuvre for the inclusion of new activities in the programmes; those in progress are in principle programmed as a priority.

Given its purpose, the review of programmes and actions is relatively brief. However, it offers the opportunity to take corrective measures for the proper execution of programmes. Each Ministry must therefore organise the holding of programme reviews.

It is important to update the activities of a programme to take into account :

- the evolution of the national and international socio-economic context ;
- new sectoral orientations defined in the new strategy documents ;
- the results of policy and strategy implementation ;
- new policy orientations issued ;
- significant developments in the environment that affect the implementation of programmes and the achievement of projected performance ;
- Past performance in programme implementation ;
- the programme planning adopted in the current year's finance law following budgetary arbitration ;
- the ministerial roadmap and the projected results to be achieved ;
- observations made by the Parliament during the debates on the finance bill.

Table 11: Budgeting sheet

	Debt expenses		Personnel		Goods and services		Transfers and subsidies		Investments		Total	
	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA
Ministry												
Programme 1												
Action 1.1												
Activity 1.1.1												
Activity 1.1.2												
Activity 1.1.3 ...												
Cost element 1.1.3.1												
Cost element 1.1.3.2												
Cost element 1.1.3.3												
Activity 1.1.3 ...												
Action 1.1.1 ...												
Action 1.1.2												
Total												



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CHAPTER III :

MEDIUM-TERM BUDGET PROGRAMMING AND PROGRAMME BUDGETING



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MEDIUM-TERM BUDGET PROGRAMMING AND PROGRAMME BUDGETING

The Planning, Programming and Budgeting System is the framework describing the development planning logic in force since the adoption of the DSCE in Cameroon in 2009. This section describes the process of integrating development policies and strategies into the state budget through the Planning and Budgeting stages.

After defining public policy objectives and their indicators at the planning stage, sectoral administrations must specifically identify and prioritise the activities to be carried out in the medium term under the budgetary constraint set by the MTBF, and then budget for them, as a prelude to budgeting for the coming year. The budgeting process leads to the vote in Parliament on the finance bill.

III.1. Medium-term budget programming

The inclusion of the State budget in a multiannual perspective is a fundamental step in deepening the logic of public management modernisation. Multiannual programming makes it possible to have medium-term visibility of the trajectory of a State's public finances in order to guarantee budgetary sustainability, increase the accountability of managers and offer them better predictability of their actions.

Budgetary programming aims to establish the link between the strategy and the annual budget by defining the path for achieving the strategic objectives. This linkage reveals three main layers: planning, programming and budgeting.

Multi-annual programming, the second stratum, is three-year and sliding. The data for the first year correspond to those in the draft finance law for the year in question (N+1) and the data for the following two years (N+2) and (N+3) are indicative but must be realistic. Each year, this programming is reviewed in order to take into account existing financial information, particularly the change in the economic situation. Thus, the year (N+1) will be updated and a new year added. The three-year rolling programme consists of the elaboration of the Medium Term Budgetary Framework (MTBF) and the Medium Term Expenditure Frameworks (MTEF).

III.1.1. Medium Term Budgetary Framework (MTBF) development process

In conformity with the provisions of Article 10 (1), “each year, the Government shall establish a medium-term framework defining, according to realistic economic assumptions, the evolution over a minimum period of three (03) years :

- all public administration expenditure and revenue, including contributions from international donors ;
- the need or capacity for financing ;
- financing elements, as well as the overall level of financial indebtedness of the public administrations”.

Paragraph 2 adds, “on the basis of this medium-term budgetary framework and within the limits that it sets, the Government establishes medium-term expenditure frameworks (MTEF), breaking down over a minimum period of three years, the major categories of public expenditure, by nature, by function and by ministry”.

From the above, one would deduce that the MTEF is a document whose purpose is to determine in fine the overall ceiling of state expenditure over a three-year period, leaving it to the MTEF to make sectoral or ministerial allocations. This was the practice at one time, when the MTEF was prepared differently from the so-called ‘global’ MTEF, within which the ministry ceilings were set. However, for some time now, the MTEF document prepared in Cameroon has included revenue, expenditure and financing projections, but also the allocations of the envelopes of each ministry and institution.

In Cameroon, to make the MTBF a macro-budgetary framework instrument and a tool for inter-ministerial allocation of expenditure ceilings has an impact on the procedure for preparing this important document. Indeed, the preparation of the MTBF involves four main stages :

- the determination of the assumptions for the evaluation of revenues and the overall expenditure ceiling ;
- the establishment of the expenditure trend ;
- the determination of the budgetary space or room for manoeuvre;
- the distribution of budgetary space ;
- the determination of departmental ceilings.

III.1.1.1. Determination of revenue assessment assumptions and the overall expenditure ceiling

The medium-term budgetary framework (MTBF) is a document that forecasts budgetary aggregates in the light of the macroeconomic framework. It shows total public expenditure, total public revenue, deficit and debt calculated on the basis of a number of assumptions and in a manner consistent with the macroeconomic balance. The MTBF is a forecast account of the State at a relatively aggregate level.

a. Determining revenue assumptions

The forecasting assumptions (likely for revenue, desired for expenditure) make it possible to obtain the forecast amounts and to identify the macro-budgetary consequences, in particular the basic balance. The starting year is N, whose data serve as the basis for the projection. The projection years are N+1, N+2, and N+3. Most of the assumptions are exogenously projected data, either in growth rates or in values. Others are derived from the analysis of a behaviour, the assumptions being the parameters of this behaviour, for example the tax effort rate.

Thus, the assumptions applicable to revenues are different depending on whether they are internal or external resources. Internal resources, in particular tax and non-tax resources, are mainly projected on the basis of a tax effort rate. As for external resources, they are projected on the basis of the knowledge that one can have on the conventions signed with partners. Like the other resources, they are projected in a plausible way.

b. Determination of expenditure assumptions and the overall MTBF ceiling

Expenditure is projected in different ways depending on the nature of the expenditure. Information on debt servicing is provided by the National Sinking Fund (CAA) meanwhile that on staff expenditure on its part, is provided by the Department of Personnel Expenses and Pensions (DDPP). Other expenditure from own resources is projected as a growth rate. Expenditure from external resources is equal to the external resources forecast.

The overall MTBF ceiling is obtained by summing the internal and external resource forecasts. However, with a view to determining the budgetary space dedicated to new measures to be taken into account in the elaboration of the medium-term expenditure frameworks and in the finance law of year N+1, a share of the expenditure ceiling is very often set aside in order to cover unforeseen expenditure (precautionary reserve) or for arbitration purposes during budget conferences (arbitration reserve). The budgetary reserve is projected according to an assumption as a percentage of own resources expenditure. It can be increased over time to take account of the uncertainty of budgetary forecasts, which becomes greater as the horizon lengthens.

III.1.1.2. Development of the expenditure trend

The trend budget is a budget with a constant (unchanged) public policy. Its calculation makes it possible to identify the room for manoeuvre available to the public authorities in the allocation of resources within the programmes. The trend takes into account the specific evolution parameters of each major category of expenditure.

The calculation of the trend within the framework of the MTBF is done at the central level, by the structures in charge of preparing the macroeconomic and budgetary framework (MINFI/MINEPAT). It is therefore not easy, at this stage of the budgetary procedure, to carry out a detailed analysis of the public policies conducted by each ministry. To this end, two methods are possible.

- The first is to rely on an examination of past series of budget forecasts and execution.
- The second solution is that which favours the concrete analysis of the expenditure trends of the various ministries.

It is this last option that was chosen in Cameroon. Thus, the MTEF trend is the aggregation by expenditure category of the MTEF trends of the ministries and institutions obtained in the framework of the initial MTEF preparation process. The establishment of both the MTEF and the MTEF trends follows a very precise approach according to the following stages :

- Taking into account the exceptional measures of year N ;
- Elaboration of the trend assumptions for years N+1, N+2 and N+3 ;
- Review of projects and applications.

a. Taking into account exceptional measures in year N

Exceptional or temporary expenditure in year N is removed from the MTEF. Indeed, they do not have to appear in the trend. Expenditure of a temporary, accidental and exceptional nature (elections, non-annual international events, etc.) should be sought in the current year's budget and removed from the amount of expenditure for year N, which serves as the basis for the projection.

b. Development of trend assumptions for years N+1, N+2 and N+3

Assumptions are necessary to establish the trend over three years on the basis of the MTEF for year N corrected for exceptional expenditure. In the case of investment, the trend can be drawn from the PIP (Priority Investment Programme) decided by the Government in line with the National Development Strategy and the sectoral strategies that are derived from it. To this investment trend, it is necessary to add the projects and requests identified, but not yet included in the PIP.

Trend assumptions by title or category of expenditure

- **Salaries and wages.** Projected on the basis of assumptions relating to staff numbers and the evolution of wage and pension rates.
- **Goods and services, transfers, investment from own resources.** Projected on the basis of growth rate hypotheses according to developments set out in the ministerial planning documents.
- **Investments from external resources.** The choice can be made to consider that investments on trend external resources are assimilated to investments for which external financing is acquired or almost acquired.

c. Review of projects and requests.

The review of projects and requests is a lengthy process of collecting relevant information. It leads, for the three years of the budget (N+1, N+2, N+3), to have almost complete information on the current state of financing of activities/projects. This forecasted expenditure should be included in PIP for the most part. Requests are, for example, applications for external funding that have a very high probability of success.

Some ongoing projects are not taken into account in the trend, either because they end in year N or because information about them cannot be collected. The same applies to requests. Only requests that have been the subject of a detailed formulation in terms of documents including at least an operational description and a budget are retained.

Requests concerning actions whose start date is more than N+3 are also excluded. Requests are therefore only included in the trend for the two years N+2 and N+3; for N+1, only signed agreements are taken into account.

III.1.1.3. Determination of the budgetary space

The budgetary space is determined by the difference between the overall expenditure envelope and the trend by expenditure category (title) of all ministries. The budgetary space, also called room for manoeuvre, can at this stage be used for all sorts of new measures, those from the central level and those that will be decided within the ministries. New measures at the central level are measures decided by the government, for which the ministries and categories concerned are well specified. They should therefore be excluded from the distribution between ministries, which concerns actions not specified at the time of the projection and which will have to be defined in the future.

In sum, the budgetary space is calculated as follows :

Budgetary space = *budgetary space (before taking into account new measures at central level) for all categories of expenditure - new measures (central level) for all categories of expenditure*

Calculation of the room for manoeuvre for new measures (central level and ministries)

The room for manoeuvre for new measures (central level and ministries) is :

- firstly, calculated by category as the difference between the MTBF and trend expenditure ;
- secondly, by aggregate category of ministries. It does not include the reserve, which is not included in the expenditure by category.

III.1.1.4. Allocation of budgetary space

The ministry must distribute the budgetary space in order to assess the expenditure ceilings allocated to them. The distribution of budgetary space by category of expenditure and by ministry is based on the budgetary policy choices made by the Head of State and the Government. It is on the basis of this policy, for example, that it will be possible to determine the priorities for allocating this margin between investment expenditure and operating expenditure and, incidentally, to set the methods for calculating the ceilings of the ministries according to their weight in the various categories of expenditure in the implementation of the public policies they implement.

III.1.1.5. Determination of departmental ceilings

The determination of the ceilings is the last step in the elaboration of the MTBF. The ceiling for a ministry is calculated as follows :

Departmental ceiling = *trend + new measures from the central level + distribution of the room for manoeuvre.*

Table 12 : Presentation of the MTBF - Expenditure Component

Ministries	N+1		N+2		N+3	
	Trend Space	Budgetary Trend Space	Trend Space	Budgetary Trend Space	Trend Space	Budgetary Area
Ministry X						
Financial debt expenses						
Personnel expenditure						
Expenditure on goods and services						
Transfer expenditure						
Capital expenditure						
Other expenditure						
Ministry X						
Financial debt expenses						
Personnel expenditure						
Expenditure on goods and services						
Transfer expenditure						
Capital expenditure						
Other expenditure						
Ministry Z						
Financial debt expenses						
Personnel expenditure						
Expenditure on goods and services						
Transfer expenditure						
Capital expenditure						
Other expenditure						

III.1.2. Medium Term Expenditure Frameworks (MTEFs) preparation

Ministries and institutions prepare their sectoral MTEFs on the basis of allocations from the MTBF. The elaboration of the MTEF consists of establishing the expenditure trend and adding new measures. As the MTEF trend is obtained in the context of the preparation of the initial MTEFs and following the process described above, the preparation of the MTEFs themselves consists of identifying and entering the new measures.

- **Registration of new MTEF measures**

The new measures decided by the government, which have been entered in the MTEF, ministry by ministry, are carried over to the MTEF of each ministry.

- **Registration of new activities (and projects)**

At this stage, the ministries have two types of resources available to them for the three-year forecast :

- The difference between the ceiling from the MTBF (by ministry over three years) and the sum of the trend and the new measures imposed at the central level.
- The gap between likely external financing and acquired financing or accepted requests.

Available from own funds = *MTBF ceiling - trend - new MTBF measures.*

Available from external funds = *plausible external funding - PIP - review of projects and requests.*

Ministries thus have the possibility to propose a second set of new measures from internal funds, as well as a set of activities (and new projects) from external funds based on projected performance in the implementation of public policies. Apart from the projects and requests identified in the previous step, there are no identified projects and requests for new activities and projects. The purpose of the MTEF is not, beyond year N+1, to identify these projects and requests, but to quantify the costs of priority activities compatible with a budgetary constraint. The budgetary constraint is that of the expenditure ceilings that the government sets for the ministries or sectors in the case of the budget from its own funds, and that of likely financing in the case of the budget from external funds.

III.1.2.1. Calculation of the MTEF

The MTEF for years N+1, N+2, N+3 is the sum of :

- trend (including PIP and review of projects and requests) ;
- new MTEF measures ;
- new activities and projects over three years.

III.1.2.2. Presentation of the MTEF

The MTEF must show the distinction between the trend and new measures; it may show the financing acquired and the financing to be sought.

In addition, the MTEF presents, by programme and by action, the evolution of the ministry's major expenditure categories over a three-year period. It should be remembered that by funding to be sought, we mean funding which has a high probability of being obtained, and which has been described above as likely external funding.

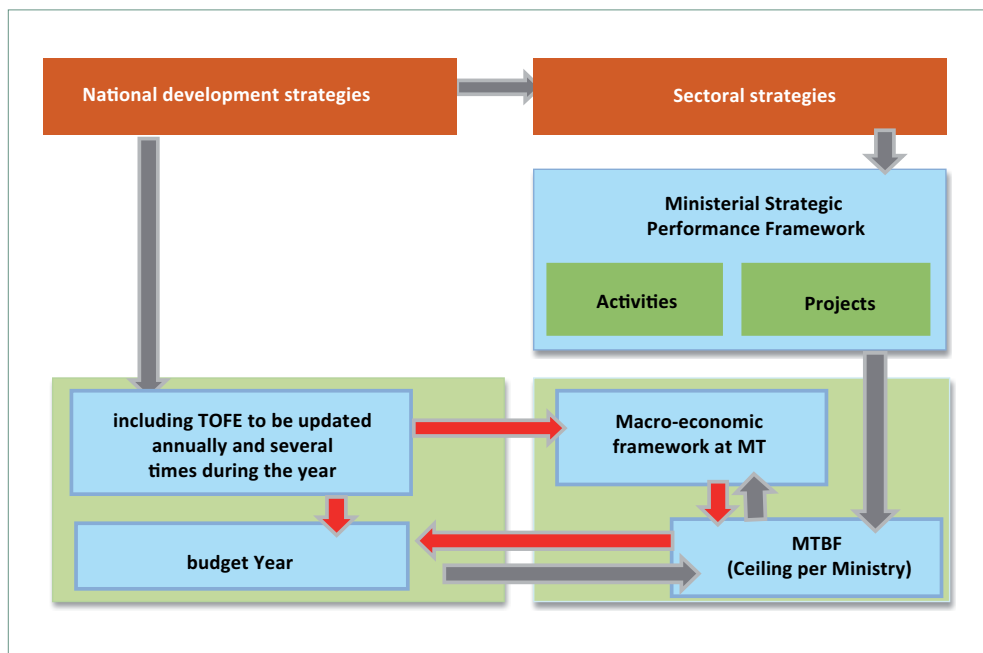


Figure 6 : Overview of the MTEF development process

Table 13 : Programming of expenditure by title

Categories of expenses Headings	Staff personnel	Expenditure Goods and services	Expenditure of transfer		Other expenditure Totals	Totaux
SETTING CEILINGS						
Trend						
New measures at central level						
New measures						
-						
-						
Ministerial Ceilings						
BREAKDOWN BY PROGRAMME						
Programme 1						
Action 1						
Action 2						
.....						
Action 9						
Programme 2						
Action 1						
.....						
Action n						
Programme 3						
Action 1						
....						
Action n						
Programme 4						
Action 1						
.....						
Action n						

BOXE 11: REFERENCE PROJECTIONS (EXPENDITURE TREND) AND NEW MEASURES

Clearly, identifying the costs of ongoing programmes and rigorously costing new initiatives are crucial elements of budget discipline.

One of the starting points in multi-annual expenditure programming is to have a baseline that corresponds, in theory, to the continuation of ongoing programmes and public policies. This approach aims to facilitate prioritisation and intra- and inter-ministerial trade-offs by focusing decision-makers' attention more on new activities.

The presentation of the MTEF must show, for each programme, on the one hand the activities (and projects) which constitute the reference projections and on the other hand those which are new measures.

1. Projection of the baseline (expenditure trend)

The baseline refers to the set of activities within a programme, which, in a given year T, should continue in T+1, T+2 or T+3. It is constructed on the basis of the Finance Law of year T and the MTEF T to T+2, drawn up in year T-1. The elements constituting the reference line are linked to the nature of the expenditure.

With regard to operations:

Salaries: the trend in salaries or reference line of the wage bill is naturally carried out without new recruitment. It takes into account automatic revaluations linked to career advancement, and only includes general revaluation mCAsures if these are provided for by the regulations.

Other operating expenditure : in the absence of any other consideration, a renewal in value can be taken as the basis for the reference line, by subtracting non-recoverable expenses linked to one-off activities (e.g. expenditure linked to a summit) and adding new expenditure programmed in advance (e.g. organisation of the African Cup of Nations), as well as the impact of the commissioning of new equipment.

Concerning **investment :**

Only expenses related to projects already contracted by the Government or subject to an investment programme already validated and under implementation will be included in the reference line, in particular: projects benefiting from FINEX and their CPF, PCAs, other activities under implementation, NEDs etc.

2. New measures or initiatives

New measures are new activities resulting from new policy or strategic orientations, which will be implemented for the first time. A distinction is made between :

New activities that have been prioritised in advance are progressively integrated into the MTEF within the limits of the available margins and subject to proven maturity.

BOXE 12 : PRACTICAL CASE OF BUILDING BASELINES AND NEW MEASURES

1. With regard to investment

Case of projects benefiting from AEP

1. The project will be registered as a **baseline over the whole of the T+1 to T+3 (2021-2023) triennium** (subject to its completion), if the AEP was opened in year N (2020) or earlier;
2. If the AEP was opened prior to N (2020), even if it did not receive funding in year N (2020); Assuming the administration wishes to open a PEA in N+1 (2021), the project will be recorded as a new measure for that year's account. However, it will switch to the **baseline for the years 2022 and 2023** (subject to its completion);
3. At the same time, if the administration opens a PEA in N+2 (2022), the project will be recorded as a new measure for that year. However, it will switch to the **baseline for year N+3 (2023)** (subject to its completion).

Case of externally financed projects (FINEX)

FINEX projects generally benefit from AEP and their inclusion in the baseline or in new measures will in this case meet the criteria defined in the section above corresponding to projects benefiting from AEPs.

However, in a specific way:

1. If a FINEX project benefits from an agreement signed **before 2020** but has still not been disbursed, it will be registered as a **baseline over the whole of the 2021-2023 triennium**, subject to its completion;
2. If a project benefits from an agreement signed in N (2020) and has not been disbursed in that year, it will be recorded as a **new measure in N+1 (2021) and as a baseline in N+2 (2022) and N+3 (2023)**, subject to its closure date. On the other hand, if it benefits from a disbursement in N (2020) notably on chapter 94, it will be registered as a reference line from N+1 (2021).

Case of non-authorized committed expenditure (DENO)

DENO will be systematically entered on the reference line

2. In the case of operations

Case of salaries

1. The reference line will include the wage bill for year N (2020) and all automatic revaluations for N+1 (2021) linked to career advancement as provided for by the regulations;
2. The wage bill resulting from the new recruitments planned in N+1 (2021) will be entered as a new measure. This new wage bill will become the reference line for the years N+2 (2022) and N+3 (2023).

Case of one-off and/or recurrent expenditure

One-off and/or recurrent activities, which constitute expenditure decided each year, are entered as new measures. Example s: organisation of summits, listening missions on multiculturalism, organisation of CEPB/PA, organisation of budget conferences, payment of rent or electricity charges for the CNPBM, purchase of office supplies for the CNPBM etc.

Other staff costs are generally part of the new measures, as they consist of one-off and/or recurrent costs decided each year.

Specific treatment of multi-annual programmes

Expenditure under multi-annual programmes results from medium-term legal commitments between the administration and private partners.

Activities and/or projects under this type of programme are entered as a baseline.

This type of expenditure can be either operating or investment. For example, a multi-annual contract may be concluded between an administration and :

An academic institution for the training of its staff for a period of 5 years ;

A company for the delivery of supplies, small equipment or office furniture for a period of 3 years ;

A concessionaire for the supply of rolling stock for a period of 2 years, etc.

III.2. Programme budgeting

Budgeting consists of determining the amount of budgetary appropriations necessary for the realisation of the activities selected and included in the first year of the MTEF. In this step, the Programme Budget is prepared, including the necessary funds to achieve the expected performance.

Programme budgeting consists of determining, in a bottom-up and top-down manner, the budget required for the implementation of public policy. It is carried out in a bottom-up manner based on the means required to finance the implementation of activities, and in a top-down manner to take into account the constraints on the state budget.

At each stage of the planning, programming and budgeting process, it is necessary to determine and/or update the cost of activities and/or projects in order to properly identify the cost of a strategy, to properly estimate the financial constraints on the state budget in the medium term and, finally, to properly determine the annual programme budget.

Budgeting a programme requires mastery of CA/PA management, careful programming of carryovers and good coding of budgetary operations according to the NBE.

Table 14 : Budgeting scheme for appropriations in CAs and PAs

Budget preparation phase			Implementation phase
Ministries	Programme	Actions	Activities
	Programme 1		
Personnel expenditure	Personnel costs Expenditure on goods and services Transfer expenditure Capital expenditure	Personnel expenditure Transfer expenditure Capital expenditure	Activity 1 Activity 2 Activity Activity n
		Action 1.2 Personnel costs Expenditure on goods and services	Activity 1 Activity 2 Activity Activity n
		Capital expenditure Etc.	
	Programme 2		
Expenditure on goods and services	Personnel costs Expenditure on goods and services Capital expenditure	Personnel expenditure Transfer expenditure Capital expenditure	Activity 1 Activity 2 Activity Activity n
Transfer expenditure			
Capital expenditure		Action 2.2 Personnel costs Expenditure on goods and services Capital expenditure Etc	Activity 1 Activity 2 Activity Activity n

III.2.1. Budgeting in commitment authorisations and payment appropriations

A. Definition

According to Section 34(2) of the RFE AEP, “commitment authorisations constitute the upper limit of the expenditure which may be committed during a financial year and the payment of which may extend, where appropriate, over a period of several years”.

Commitment authorisations (CA) and payment appropriations (PA) are budgetary authorisations voted by the parliament under the budget, which allow for the commitment and payment of an expense. Introduced in Cameroon since 2013 in accordance with the 2007 law on the State's fiscal regime, commitment authorisations make it possible to manage budgetary commitments covering a period of more than one year, in particular for investments.

Payment appropriations constitute the upper limit of expenditure that may be paid during the year to cover commitments entered into under commitment authorisations. (Article 34(3))

Commitment authorisations and payment appropriations are appropriations allocated by programmes, actions and activities. Activities are the final link in the programming and budgeting process. The needs for CAs and PAs have to be identified at activity level. These appropriations, once identified, are then consolidated at action and programme level before being decided at ministry level (see previous tables).

CAs are the upper limit of expenditure that can be committed during a budget year and whose payment may extend over a period of several years. The PAs are the upper limit of expenditure that can be paid during the year to cover commitments entered into under the EA.

The CAs make it possible to control the expenditure at the time of its commitment and to control its potentially multiannual impact. It is part of the authorisations granted by the Parliament. The EI is deemed to be consumed as soon as it is legally committed; this is what reduces the available appropriations. It is accompanied by a payment schedule, possibly multiannual in scope, which makes it possible to forecast the amount of payments in future years (outstanding balance). Even if the service rendered and the payment of an expenditure may take place during a subsequent financial year, the consumption of the CAs by the commitments obeys the annuality rule. The authorisations given by the Parliament are therefore authorisations to commit during the year; those not consumed at the end of the year are therefore not carried forward.

III.2.1.2. Purpose of budgeting in CAs and PAs

Table 15 : Budgeting in CAs and PAs has three (03) purposes

Purpose	Objectives of CAs	Objectives of PAs	Interest of budgeting in CAs and PAs
Operationally	Enabling expenditure to be incurred to carry out activities	To enable the payment of invoices related to expenses incurred	To be a performance lever through the choice of activities to focus on
Budgetary	Set a commitment ceiling to control expenditure	Set a ceiling on payments in order to control the financial balance	Improving the sincerity of the budget and guaranteeing budgetary sustainability
Financial	Better manage expenditure	Optimise cash management	Improve visibility of expenses

III.2.1.3. Commitment authorisation and legal commitment

CAs represent the ceiling of expenditure that can be committed during the financial year. They constitute an authorisation voted by the legislative body in the budget. The CAs can only be consumed during the current financial year, in accordance with the principle of annuality of the budget, and are consumed when the expenditure is legally committed.

The legal commitment is the act by which the public entity creates or establishes an obligation against it, from which a financial charge will result. This obligation results in particular from a contract, a purchase order letter, etc.

The legal commitment must respect the limits of the budgetary authorisation (CA) and contain at least the following information ;

- A firm amount ;
- A specific third party or parties ;
- A fixed duration.

The PAs (payment appropriations) constitute the ceiling of expenditure that can be paid during the financial year. They also constitute a budgetary authorisation voted by the legislative body. PAs are consumed when an expenditure is paid (actual disbursement), which may result from a legal commitment made in previous years or in the current year.

In sum, the consumption of the PA contributes to the settlement of the legal commitment.

III.2.1.4. General Principles for the budgeting of CAs and PAs

The CAs budgeted for a year must cover as closely as possible the estimated commitments that the public body will have to make during the year. This corresponds to what is financially quantified in a certain way in the act of commitment and which the body will have to pay at least "no matter what" (unless the planned service is not carried out).

The PAs budgeted for a year are assessed at the level of the disbursement forecasts for the year concerned, taking into account the rate of realisation of the commitments of the PAs concerned (whether these commitments were made in the year of the exercise or in previous years).

The implementation of a CAs and PA budgeting involves not only determining the volume of new CAs to be opened in the draft ILF (and the volume of associated PAs) but also the volume of PAs to cover payments on previous CAs. The coverage of past commitments should be discussed as a priority before opening the discussion on new commitments. The introduction of the budgetary discussion on CAs should be done at the MTEF preparation stage.

The amount retained for the coverage of legal commitments by CAs is the firm portion, i.e. the firm part of the contracts, or the minimum amount to which the State should commit itself.

Thus, the volume of CAs to be opened in the Finance Act for year N+1 is not necessarily equal to the volume of PAs recorded in the multiannual programming of an investment project: what counts is the coverage of firm legal commitments that the State plans to make in year N+1.

ILLUSTRATION : EXAMPLE OF BUDGETING

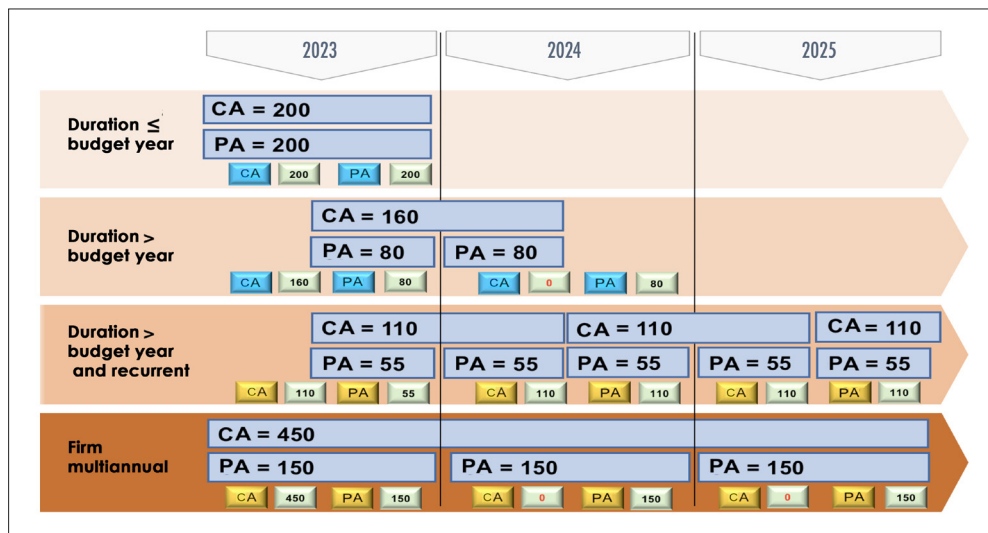


Figure 7 : Illustration of a budgeting case

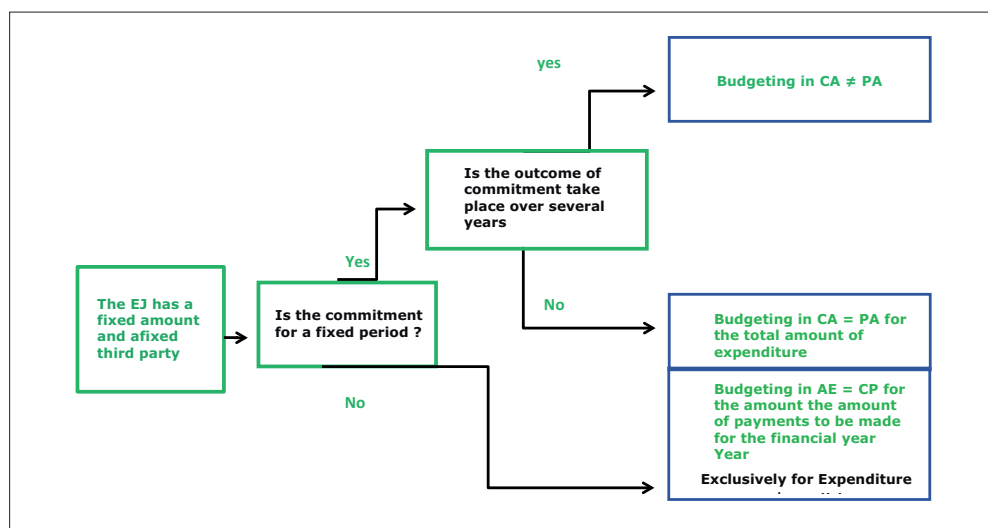


Figure 8 : Budgeting decision tree

III.2.1.5. Budgeting in CAs and PAs for investment activities

CAs and PAs were introduced in Cameroon mainly to better monitor capital expenditure. Thus, Section 34 of the Fiscal Regime of the State and Other Public Entities of 11 July 2018 provides in :

- paragraph 4: "for operating expenses, the amount of commitment authorisations opened is equal to the amount of payment credits opened". In
- paragraph 5: "For an investment operation directly executed by the State, the commitment authorisation covers a functional slice, i.e. an individualised unit forming a coherent whole and of a nature to be commissioned or executed without addition".

The requirement to commit a functional tranche is intended to avoid splitting up an indivisible investment operation, which would conceal from Parliament the scale of the operation. The allocation of CAs for the implementation of a project must therefore allow the financing of a homogeneous and coherent project, and must not be limited to a financial tranche without concrete reality.

However, the notion of functional clauses, whose logic seems obvious, presents a major difficulty in application. It is inherent in the concept itself. Indeed, in some cases it is possible without too much difficulty to include functional clauses in an investment project, but in other cases it should be considered that the investment operation only includes a functional tranche, for example the construction of a bridge or a building.

Study example :

Construction project for a referral hospital consisting of a main building and several annex pavilions estimated at 800 million. The budgeting for this 28-month project is as follows

Table 16 : Financial programming

Activity : construction of a referral hospital		
Year	Amount CA	Amount PA
1st Year	800 000 000	150 000 000
Projection 2nd year	0	400 000 000
Projection 3rd year	0	250 000 000

1st year of project budgeting

- * Determining the amount of the CA

The amount of the EA can be equal to the total cost of the project (CFAF 800 million) or to the amount of its functional tranche (Main building estimated at CFAF 500 million).

- * Determination of the amount of the PA

The amount of the PA is equal to the amount of the disbursement forecasts for the first year contained in the project document, i.e. CFAF 150 million.

Table 17 : Example of budgeting in CAs and PAs (1)

Activity : construction of a referral hospital		
Year	Amount CA	Amount PA
1st year	800 000 000	150 000 000

2nd year of project budgeting (CA consumed in the 1st year by a legal commitment and PA consumed up to the amount entered)

- * Determination the amount of the CA : CA = 0

- * Determination of the amount of the PA

PA= Amount of the disbursement forecasts for the second year contained in the project document, i.e. 400 million FCFA.

Table 18 : Example of budgeting in CAs and PAs (2)

Activity/Project : Construction of a referral hospital		
Year	Amount CA	Amount PA
2nd year	0	400 000 000

3rd year of project budgeting (1st year CA. consumed and 2nd year PA partially consumed at 75%)

- * Determination of the amount of the CA : CA = 0

- * Determination of the amount of the PA

PA = Amount of the disbursement forecasts for the 3rd year, to which is added the remainder of the 2nd year.

Table 19 : Example of budgeting in CAs and PAs (3)

Activity/Project : Construction of a referral hospital		
Year	Amount CA	Amount PA
3rd year	0	250 000 000 + 100 000 000 = 350 000 000

Table 20 : Budgeting principles applicable to contracts

TYPE OF CONTRACT	AMOUNT OF CA CONSUMED	BUDGETING OF CAs AND PA
Renewable contracts	The CAs are consumed in the first year to the extent of the year's payments, the duration of the initial commitment does not include possible renewals but price revisions and renewals will be covered by additional commitments as necessary	CA#PA
Contracts by lots	The CA is consumed at the time of the commitment of each of the lots by the signature of the contract	CA #PA
Unit price contracts, renewable or non-renewable framework contracts	The CAs are consumed as and when the service orders or purchase orders are issued and the PAs when the invoices are paid	CA= PA
Ordinary contracts renewable annually	The CAs are consumed up to the amount of the commitment for the minimum duration of the contract, excluding renewals, and the PAs are consumed as payments are made for the year. When these contracts are renewed, the CAs will be used up to the amount committed for the duration of the renewal, including the possible impact of the price variation	CA= PA
Contracts with firm and conditional clauses	The consumed CAs correspond, initially, to the amount of the firm tranche; the PAs are consumed up to the amount of the payments to be made in the year. In the event that the conditional tranche is not closed, the dedication allowance must be taken into account at the end of the firm tranche. The closing of a conditional tranche gives rise to the consumption of additional CA up to the amount of the legal commitment relating to this conditional tranche.	CA#PA

III.2.1.6. Specific case of budgeting for public-private partnership contracts

The public-private partnership contract is the agreement by which 'the State entrusts a third party with the financing, implementation, maintenance or operation of operations of public interest' (art. 34 of the RFE-AEP)

The budgeting of CAs depends on the nature of the operation :

- For investment operations, the CAs cover the full cost of the investments contained in the contract, together with any compensation for cancellation or waiting time ;

- For operating operations, the budgeting is done in CA=PA corresponding to the annual instalment.

III.2.2 Carry-over of appropriations

CAs and PAs are subject to the ordinary law of annuality. Section 41 of the RFE AEP states that "*appropriations made (') in respect of one year shall not create any entitlement in respect of subsequent years*".

On the other hand, under certain conditions, "*the PAs available on a programme or allocation at the end of the year which have not been used may be carried over to the same programme or allocation within the limit of the PAs actually used and not yet paid*".

On the other hand, unused CAs cancelled at the end of the year cannot be carried over.

A carry-over of appropriations consists in adding an unused appropriation at the end of the year to the budget of the following year, thus relaxing the constraints of the annuality principle. The principles governing carryovers are described in Section 41 of the law on the fiscal regime of the State and other public entities.

The rules of presentation, budgeting and implementation of the budget in CAs and PAs and in other specific situations will be set out in a specific methodological guide.

III.2.3. Coding of expenditure

The codification of State budget expenditure is the final stage of budgeting. It allows the budgetary information to be broken down and organised in order to facilitate its use and execution.

During budgeting, it is necessary to enter the various budgetary charges for carrying out the activity or project, for keeping the budgetary accounts, for controlling what is available and for budgetary steering: the nature, destination, operations, budgetary organisational entities or other analysis axes (location, beneficiary, etc.).

The classification of the State budget in force is established by Decree No. 2019/3187/PM of September 09, 2019. This budgetary nomenclature makes it possible to identify all expenditure lines according to four separate and independent criteria (four (04) level classification) :

- The administrative classification ;
- Programmatic classification ;
- The functional classification ;
- Economic classification.

III.2.3.1. Administrative Classification

The administrative classification makes it possible to present budgetary expenditure according to the services or groups of services responsible for its management. It also makes it possible to identify the hierarchy of the service responsible for implementing the expenditure and to specify its degree of autonomy, as well as its geographical location.

It corresponds to the administrative organisation of ministerial departments or institutions. The administrative classification comprises two levels of coding: The first level corresponds to the session (ministry or institution) which is coded on two (02) positions and the second level refers to the services (chapters). It is coded on eight (08) characters.

III.2.3.2. Programmatic Classification

It allows the budgetary appropriations to be broken down into programmes or allocations. Each programme or allocation is coded by three (03) characters. Programmes are subdivided into actions coded by one (01) character.

III.2.3.3. Functional Classification

It allows budgetary expenditure to be classified by major functions representing the main areas of government intervention. It includes the division, group and class. There are ten (10) divisions :

- General services of public administrations ;
- Defence ;
- Public order and security ;
- Economic affairs ;
- Environmental protection ;
- Housing and community facilities ;
- Health ;
- Leisure, culture and worship ;
- Education ;
- Social protection.

The functional classification also makes it possible to compare government expenditure over time, to compare data between countries and to carry out sectoral analyses of budget expenditure. It is coded by four (04) characters.

III.2.3.4. Economic Classification

It provides information on what the expenditure consists of. The economic classification is consistent with the State's general chart of accounts. State budget expenditure is grouped into titles according to their nature, as follows :

- Title 1 : Financial debt ;
- Title 2 : Personnel expenditure ;
- Title 3 : Expenditure on goods and services ;
- Title 4 : Transfer expenditure ;
- Title 5 : Investment expenditure ;
- Title 6 : Other expenditure.

The structure of the expenditure

The nomenclature provides for a classification of expenditure (budgetary imputation) on a minimum of 26 positions. The structure of the allocation is as follows :

Table 21 : Structure of the budgetary allocation of expenditure

Year	Section	programmatic Classification		Chapter		
		Programme	Action	Type of service	Localisation	Serial number
_ _ _	_ _ _	_ _ _ _	_	_ _ _	_ _ _ _ _	_ _ _
functional Classification				Economic Classification		
Division	Group	Class	Title	Article	Paragraph	Heading
_ _ _	_	_	_	_ _ _	_	_ _ _

“

CHAPTER IV :
**PRESENTATION OF THE ANNUAL
PERFORMANCE PROJECT**

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The Annual Performance Project (APP) is the performance-oriented annex to the Finance Bill. It is drawn up for each ministerial programme and presents the objectives pursued and the expected results measured by means of performance indicators (cf. Section 16, para 1). It also contains other information useful for understanding the main activities of the programme. All the APPs of a ministry are assembled in a single document intended to constitute the Administration's advocacy to Parliament.

The objective of the APP is to provide the justification for the budgetary appropriations entered in the finance bill and constitutes the commitment of the programme manager on the use of the appropriations he/she is requesting from Parliament. It thus presents the costs of programmes, actions and activities. The APP also contains information such as the ceiling on jobs paid by the State, the projected assumption of the floating debt generated in the implementation of the programme, the multi-annual perspective of the commitments made by the State, as well as other important information allowing for a better analysis of the performance of the programme.

It provides parliamentarians and citizens alike with the means of knowing in full transparency the composition of the finance bill by detailing for the programme concerned the proposals included in the budget. The aim here is to focus the attention of decision-makers, managers and public officials on the very design of the policies financed by the State and on how to improve budgetary choices, rather than on solutions consisting essentially of increasing resources. In the long run and thanks to the APP, the culture of means is replaced by a culture of results at all levels of public management.

IV.1. Format of the APP

A programme's APP consists of an introduction, three main parts, a conclusion and appendices.

INTRODUCTION

PART ONE : STRATEGIC OVERVIEW

1. Mission and organisation of the ministerial department concerning the programme
2. Sectoral policy
3. Past intervention mechanisms
4. Programme strategy

PART TWO : PRESENTATION OF THE PROGRAMME'S PERFORMANCE FRAMEWORK

1. Performance measurement framework: objectives, expected results expected results and performance indicators, person responsible (1 to 2 pages)
2. Presentation and content of programme actions
3. Presentation of the activities to be carried out per action
4. Programme funding (maximum 2 pages)
 - 4.1. Presentation of the cost of the programme by type of expenditure
 - 4.2 Programme action costs
5. Justification of programme appropriations

PART THREE : PROGRAMME MANAGEMENT PROCEDURES

1. Mapping of the programme
2. Implementation arrangements (maximum 1 page)
3. Programme risk management
4. Monitoring, evaluation and reporting mechanism (1 page maximum)

CONCLUSION (1/2 page maximum)

APPENDICES

- Indicator documentation sheet
- Maximum number of jobs paid by the State and their breakdown by programme
- Assumption of floating debt
- Multiannual AE programming

IV.2. Detailed presentation of the APP

IV.2.1. Introduction of the APP

The introduction presents the public policy concerned and describes the context in which the budgetary proposals have been expressed. Thus, the overall problem facing the State or the population and which underpins the public action or policy must be presented. This presentation aims to identify the causes and consequences of a problem that will be addressed by the implementation of the APP. The information to be provided in this part concerns the manifestations of the problem as well as its environment, the actors, the beneficiaries, the persons responsible, without forgetting the consequences for each of these categories.

The introduction also describes the similar public policies previously implemented by the public authorities, in terms of the strategic measures and actions implemented in the past or recently, the resources (financial, material, human or legal) deployed by the State or its branches in recent years, the intervention mechanisms and procedures used, clearly showing the results achieved by these actions. It would also be interesting to mention the dissatisfactions of the population and/or the possible changes and reversals that have occurred following the implementation of public policy.

IV.2.2 Part I: Strategic overview

IV.2.2.1. Mission and organisation of the department concerned by the programme

Each ministerial department is assigned a perimeter of competence defined by an administrative act of the higher authority, i.e. the Head of State within the framework of the ministry's organisational chart. It is in accordance with the definition of this ministerial framework of intervention that the programmes are set up and mobilise all of the ministry's departments.

In this section, therefore, we shall specify the part of the ministerial department's concerning each programme. It will also mapping of the programme in order to identify all the directorates or departments, or even any other public or private structure that can contribute to achieving the programme's objectives..

IV.2.2.2. Sectoral policy

In essence, programmes are the strategic expression of the State's action, which is formulated over several years within the framework of its national development strategy and the sectoral strategies that flow from it. At this stage, it is expected that a review will be made of the public policy issues within the remit of the programme in order to identify the reasons for the choice of programme objectives and the baseline situation for the indicators.

IV.2.2.3. Past intervention systems

Putting a public policy issue into practice can take several years. This is why the choice of programme objectives must be based on the ability to identify the different stages in the resolution of the problem to be solved.

In this way, the drafting of the PPA should make it possible to review all the measures previously taken to improve the situation to be resolved, as well as the major results achieved up to the time the plan was drawn up. This is intended to make it easier to assess the progress that still needs to be made in order to meet the requirements of the programme covered by the PPA, the national development strategy and the relevant sectoral strategy.

IV.2.2.4. Programme strategy

Why develop a programme strategy ?

A strategy allows the programme manager to prioritise actions and therefore to allocate budgetary resources, and to harmonise all aspects of management in order to achieve the programme's objectives. In the absence of a strategy, it is difficult to define priorities and therefore to propose relevant objectives and indicators. The objectives of the programme are linked to a strategy, and the presentation of the strategy or the part of the strategy supported by the programme makes it possible to explain the overall coherence of the objectives selected and to justify their choice.

What principles and guidelines should be taken into account when developing a programme strategy ?

The chosen strategy must be presented in a synthetic manner, structuring the objectives that give it concrete form around a few guidelines. It should be stated in clear and concise terms. The programme strategy must aim to make an effective contribution to the national development strategy and therefore to the sectoral strategy, in a performance-based approach. Thus, the strategy must be developed after in-depth reflection and be part of a multi-year perspective, without calling into question the principle of budget annuality.

Developing a programme strategy means indicating the preferred choices in terms of interventions, courses of action and operating methods, in order to achieve the results set, by answering the following questions :

- what are the programme's objectives in terms of the public policy it is intended to satisfy ?
- What are the means used to achieve them ?
- What are the main actions and activities ?
- How are the means, activities, outputs and results linked ?

The drafting of a programme strategy should make it possible to present how the actions and activities are organised in order to achieve the programme's objectives. It should not only specify and justify the choice of the programme implementation modality, but also allow the formulation of the programme actions and provide a framework for the choice of this formulation.

How to draft a programme strategy ?

The drafting of the programme strategy begins with the evocation of the new national and/or sectoral strategic options that the State intends to implement in order to meet the expectations of the population concerning the issue in question. The nature, rationale and purpose of the public policy implemented under this programme will be presented here. It is a question of highlighting the strategic anchoring of the programme, in order to show the coherence of the objectives pursued and the relevance of the interventions to be carried out in relation to those of the planning documents. This presentation should legitimise the State's intervention by linking the public policy to the expected benefits.

The drafting of the programme strategy continues with the presentation of the actions that will be implemented during the year and of the major activities on which the strategy will be based, by linking the expected outputs of these activities and the distribution or proportioning of credits within the programme concerned.

The programme strategy concludes with a presentation of the mechanisms and procedures that will be needed to implement the programme actions. These mechanisms include :

- the services that will be involved within the administration or among its structures under supervision ;
- services whose contribution, to be specified, will be decisive for the achievement of the results.

These measures also include the organisational and management methods of the said services, which will be implemented to guarantee greater effectiveness and efficiency in management.

As for procedures, these concern management rules, the values that will be promoted, and the quality of the management dialogue that will be conducted within the programme, the legislative and regulatory framework (or texts) on which certain actions could be based.

Who should develop the programme strategy ?

The programme manager must draw up the strategy. It must be the subject of a general consensus in order to facilitate the identification of actions by the technical services during arbitration.

IV.2.3 Part II : Presentation of the performance framework of the Programme

IV.2.3.1. Performance measurement framework: objectives, expected results and performance indicators, person responsible

a. Objectives

As stated above, for good readability of public policies, the programme objectives presented in the APP should focus on the issues considered most important and prioritised. They should appropriately reflect the national context and the problems they seek to address.

Thus, each programme should have a minimum of three objectives. The choice of objectives should allow for a balanced translation of three dimensions of performance: socio-economic effectiveness in response to citizens, management efficiency for the taxpayer and the quality of service expected by the user.

The objectives chosen should be :

- Clear, with a simple, precise statement, easy to understand by all ;
- Dependent in a decisive way on the activities of the programme ;
- Representative of the essential aspects of the programme ;
- Measurable by quantitative indicators.

b. Indicators

For each objective, the choice of associated indicators and the means used to achieve these objectives should be justified. Past results should be commented on, the choice of target should be explained and the main levers for action envisaged to achieve the objective should be mentioned.

The number of indicators should be relatively small (one to three indicators per objective for programmes). The focus will be on measuring the socio-economic results of the programmes. However, for support function programmes, performance indicators may focus on measuring efficiency or service quality.

The programme indicators must be accompanied by baseline values (N-X), past value (N-1), expected value (N), projected values (N+1, N+2,...) and target values (N+X). More specifically :

- The Baseline Value is the level of the indicator at the start of the intervention. It serves as a reference for measuring progress.
- The target value of the indicator is the one aimed at the end of the set period.

The APP of a programme appended to the draft finance law for the year (N+1) must present in a table, the format of which is set out below, the wording of each indicator (three at most), with the values of the said indicators. In addition, the projected values of the performance be updated each time after budgetary arbitration, and the name of each indicator should be followed, in brackets, with an indication of the type of indicator.

Table 22 : Indicator presentation table

Objective : ...	Indicator	Unit	reference		past		expected		projection		Target	
			year	Value	year N-i	Value	year N	Value	year N+1	Value	year N+X	Value
	Indicator 1											
	Indicator 2											
	Indicator 3											

IV.2.3.2. Presentation and content of the programme actions

For each action, a description of the action and a list of its major activities and their projected outputs will be presented.

- Description of the action :

This involves formulating the title of the action and specifying what it consists of, the parties involved in its implementation, i.e. the actors directly or indirectly involved in carrying out the action's activities. The choice of objective, implementation methods and cost should be justified.

Table 23 : Description format of the action

<i>Title of the action</i>	<i>Content of the action</i>
Action 1	
Action 2	
Action 3	
Action ...	
Action 9	

- Major activities of the action and programmed outputs

In order to guarantee the overall readability of the action and therefore the totality of the appropriations allocated to the public policy sub-component concerned, it is necessary to present the list of priority activities and projects which make it up and which will be implemented in year N+1. At the same time, all expected outputs are presented. This presentation is made in the following table format :

Table 24 : Description format of major activities of the action and planned outputs

TITLE OF THE ACTION	
ACTIVITIES	PROGRAMMES OUTPUTS

IV. 2.3.3. Presentation and justification of the Programme's appropriations

a. Cost of the programme

This part constitutes the financial part, which presents the means to be made available to the programme in order to finance the actions allowing the achievement of the expected results. The cost of the programme will be presented by type of expenditure, according to the tables below:

Table 25 : Format of presentation of cost of the programme by type of expenditure

Type of expenditure	N-1	N		N+1		N+2		N+3	
	Current amount	Budgeted amount		Expected amount		Expected amount		Expected amount	
	CA	CA	PA	CA	PA	CA	PA	CA	PA
Heading 2 : personnel expenditure									
Heading 3 : goods and services expenditure									
Heading 4 : transfer expenditure									
Heading 5 : Capital expenditure									
Total cost of the programme									

Table 26 : Format of presentation of programme costs by action

Type of expenditure	N-1	N		N+1		N+2		N+3	
	Current amount	Budgeted amounts		Expected amount		Expected amount		Expected amount	
	CA	CA	PA	CA	PA	CA	PA	CA	PA
Action 1									
Action 2									
.....									
Action 9									
Total cost of the programme									

b. Cost of the actions

For each action, it will be necessary to present not only its cost by economic nature, but also the appropriations for the activities and projects making up the action.

Table 27 : Format of presentation of cost of the action by economic nature

Type of expenditure	N-1		N		N+1		N+2		N+3	
	Current amount	Budgeted amount		Expected amount		Expected amount		Expected amount		
	CA	CA	PA	CA	PA	CA	PA	CA	PA	
Heading 2 : personnel expenditure										
Heading 3 : goods and services expenditure										
Heading 4 : transfer expenditure										
Heading 5 : Capital expenditure										
Total cost of actions										

Table 28 : Format of presentation of action appropriations by activities and projects

Type of expenditure	N-1		N		N+1		N+2		N+3	
	Current amount	Budgeted amount		Expected amount		Expected amount		Expected amount		
	CA	CA	PA	CA	PA	CA	PA	CA	PA	
Activity 1										
Activity 2										
....										
Activity n										
Total cost of actions										

IV.2.3.3. Justification of the action's appropriations

The justification of the action's appropriations consists of presenting the main elements or determinants of expenditure at the level of each activity that makes up an action, as well as the unit costs on which the evaluations are based. These determinants can be either physical (number of users, volume of activities, surface area of buildings, etc.) or financial (determinants of a wage bill, unit costs of intervention devices, etc.).

It also makes it possible to defend the amounts of appropriations that are requested from Parliament and contributes to the assessment of the sincerity of the finance bills. The justification of the programme's appropriations ends with a summary table presenting the appropriations for the actions by activity for the year N+1

Table 29 : Example of a management dialogue meeting

Title of actions/ Activities	Title 2 : Personnel Expenditure		Title 3 : Expenditure on goods and services		Title 4 : Transfer expenditure		Title 5 : Capital Expenditure		Total	
	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA
<u>Action 1</u>										
Activity 1.1										
Activity 1.2										
...										
Activity 1.n										
Total action 1										
<u>Action 2</u>										
Activity 2.1										
Activity 2.2										
...										
Activity 2.p										
Total action 2										
...										
Activity r.1										
Activity r.2										
....										
Activity r.q										
Total action r										
Total Programme										

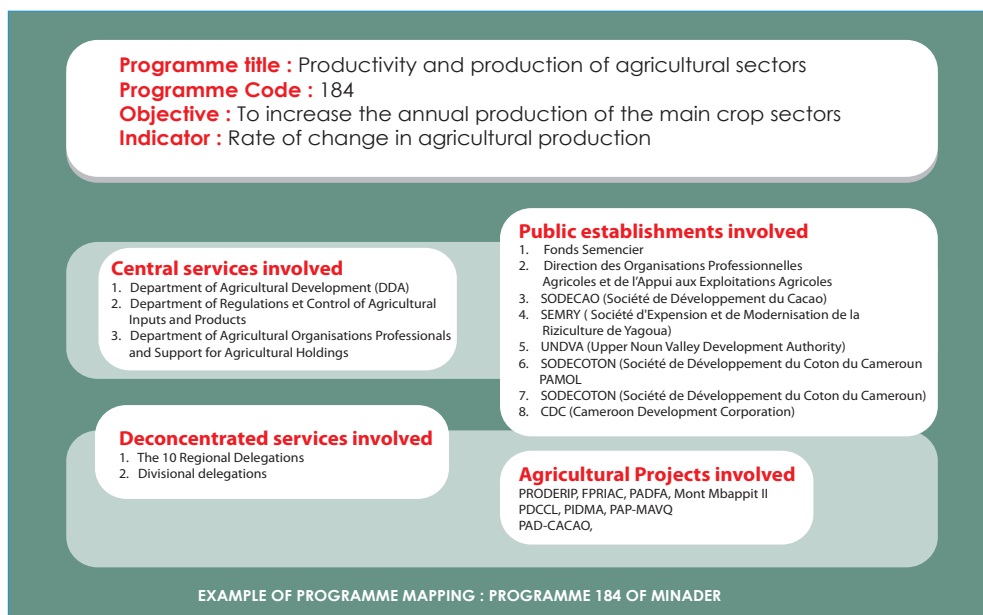
IV.2.4. Part III : Programme steering mechanisms

To ensure that the objectives set out in the programme are achieved, the programme, its implementation will have to be based on a set of operational of operational measures to be taken.

IV.2.4.1 Mapping of programme

At this level, it is a question of identifying all the parties involved in achieving the programme's objectives and results. These may be internal to the administration (central and decentralized services) and placed directly under the hierarchical authority of the programme manager, or, be external to the programme's organizational perimeter (Public Establishments, Public Enterprises, Regional and Local Authorities, private sector, civil society) and require the implementation of performance contracts to formalize the prerogatives of each party (see table 7).

Table 30 : Stakeholders in the implementation of MINADER's Programme 184



IV.2.4.2. Implementation modalities

As the APP is the operational expression of the approach envisaged to achieve objectives of a programme, the aim of this section is, after identifying the stakeholders, to specify their roles and responsibilities.

Firstly, the list of performance stakeholders will need to be specified in order to know who will be the programme manager, action managers and management controller. It will be interesting to indicate the distribution of roles in financial terms, in order to identify which of the stakeholders are responsible for financial functions (Delegated Authorising officers, Secondary Authorising officers, Stores accountants, etc.) within the programme,

IV.2.4.3 Managing programme risks

As is traditional in strategy management, it is essential to anticipate the occurrence of certain events that could compromise the achievement of the expected results in order to take the necessary measures to reduce or even prevent them. To this effect, this point will be structured around a section dedicated to identifying and defining the risks, while the other will set out the measures envisaged within the programme to mitigate these risks of underperformance.

IV.2.4.4 Monitoring, evaluation and reporting mechanism

At this stage, the APP will have to specify the main reporting tools envisaged and the deadlines for their production. As far as the tools are concerned they are mainly the Annual Performance Report (APR) and the various periodic activity reports that contribute to it. The latter should be produced according to a formal timetable known to all those involved in the programme in order to promote effective and dynamic feedback on programme implementation. To this end, a schedule of management dialogue meetings could prove essential for steering the programme's performance.

Table 31 : Example of a management dialogue meeting

Periods	Actors	Purpose of appointment Deadline	Deadline
Annual	Annual Programme manager	Validation of the Annual Performance	By 28 February at the latest
Semi-annually	Programme manager	Mid-term evaluation of the implementation of the Programme	30 June at the latest
Bimonthly	Action manager	Progress assessment of implementation of action X	By 10th of 3rd month of each quarter

IV.2.5. Conclusion of the APP

Once the content of the APP has been drafted, the programme manager must take some commitments in order to provide reassurance as to the proper execution of the programme.

IV.2.6. Appendices of APP

1. The Indicator Sheets

1) Identification of the indicator		
Indicator	Level of execution of the activities of the plan for the implementation of the priority axes of the public finance reform for the three-year period 2019 - 2021	
Objective	Ensure the conceptual and operational development of public finance reform	
concerned Strategy	MINFI STRATEGY: Ensure optimal financing of the implementation of the Growth and Employment Strategy Paper (GESP)	
Programme concerned by the objective	034: STATE BUDGET MANAGEMENT	
Action concerned by the objective	05 : Steering the budgetary reform	
Service in charge of achieving the objective	Budget Reform Division	
Other services involved in achieving the objective.	<ul style="list-style-type: none"> - Sectoral Ministries ; - Directorate General of Budget ; - Directorate General of Taxes ; - Directorate General of Customs ; - Directorate General of Treasury and Financial and Monetary Cooperation ; - Ministry of Economy, Planning and Regional Development ; - Ministry of Public Contracts ; - Technical and Financial Partners (EU, GIZ, French Cooperation, ADB, World Bank...). 	
2) Description of the indicator		
Precise nature of the data to be used	9. State of progress in the implementation of the projects selected in the plan for the implementation of the priorities of the public finance reform for the three-year period 2019-2023	
Unit of measure	Percentage (%)	
Method of calculation	RATE = Number of completed or ongoing activities / Total registered activities	
Periodicity of measurement	Quarterly	
Baseline Value (N-X)	Year : 2018	Value : 0 %
Past value (N-1)	Year : 2012	Value : 60 %
Expected value (N)	Year : 2023	Value : 100 %
Target value (N+X)	Year : 2023	Value : 100 %
Projected value (N+1,N+2,N+3)	-	-
	-	-

3) Indicator reporting (data collection and analysis)

Data sources	<ul style="list-style-type: none"> - Budget Reform Division ; - Focal points of the administrations involved in the implementation plan of the priority axes of the public finance reform ; - Technical Secretariat of the Committee in charge of steering the reforms.
Mode of data collection	<ul style="list-style-type: none"> - Coordination meeting / Working session ; - Field trip (Reporting back/feedback) ; - Documentary analysis (Minutes, Report...).
Services or bodies in charge of data collection	<ul style="list-style-type: none"> - Budget Reform Division
Data Verification / Validation	<ul style="list-style-type: none"> - Data source services ; - Budget Reform Division ; - Reform Steering Committee.
Department in charge of the data synthesis	<ul style="list-style-type: none"> - <i>Budget Reform Division.</i>
Internal service or external structure responsible for the analyses	<ul style="list-style-type: none"> - Internal Service - Budget Reform Division ; - External Service - Technical Secretariat for Public Finance Reform.
Collection and analysis costs	

4) How to interpret the indicator

Known limitations and biases	<ul style="list-style-type: none"> - Size of tasks that contain both large and complex subtasks within them ; - Equivalence of tasks in the action plan that does not allow distinguishing or appreciating the importance of each of them ; - Rate of results obtained taking into account activities in progress in the calculation mode.
Methods of interpretation	<ul style="list-style-type: none"> - The indicator makes a cumulative assessment of the state of implementation of the activities of the plan for the implementation of the priority axes of the public finance reform for the three-year period 2019 - 2021. In this respect, the Value of the implementation rate of the said plan is exclusively increasing ; - As the roadmap has a three-year horizon, any annual technical achievement in the order of 25% and above could mean the achievement of the set targets ; - Otherwise, any result would be a counter-performance.

5) Comments (if any)

With a view to stabilising and making reliable the indicator information activity for the action 05 indicator, a system should be put in place to monitor the activities included in the plan for implementing the priority axes of public finance reform for the three-year period 2019-2021. In this respect, certain measures could be taken in the near future. These include :

- Redefining the operational value of the activities/tasks of the action plan with a view to prioritising them according to their importance and/or priority in the modernisation of Public Finance Management ;
- To set up teams assigned to the follow-up Activity of the different Activities;
- Develop reporting and monitoring tools ;
- strengthen the capacities of the monitoring teams ;
- Establish the directory of focal points of the different administrations that have to report on the Activities concerning them ;
- finalise the process of archiving the documentation related to the reform activities.

2. Employment ceiling by category within the programme for the year N+1

CATEGORIES		Number as at 31 December			
		N-2	N-1	N	N+1
Category n° 1	A2				
Category n° 2	A1				
Category n° 3	B2				
Category n° 4	B1				
Category n° 5	C				
Category n° 6	D				
Category n° 7	ELV				
Category n° 8	CAT1				
Category n° 9	CAT2				
Category n° 10	CAT3				
Category n° 11	CAT4				
Category n° 12	CAT5				
Category n° 13	CAT6				
Category n° 14	CAT7				
Category n° 15	CAT8				
Category n° 16	CAT9				
Category n° 17	CAT10				
Category n° 18	CAT11				
Category n° 19	CAT12				
Category n° 20	MAGISTRAT				
Category n° 21	DIPLOMAT				
Category n° 22	GLOBAL SALARY				
Category n° 23	MILITARY				
Category n° 24	GENDARME				
Total number of jobs by programme					

BOXE 13 : MANAGEMENT OF STATE-PAID JOBS

In accordance with sections 15 and 33 of the RFE-AEP, "the appropriations for staff expenditure are accompanied by authorisation ceilings for State-paid duty posts". Specialised by ministry, these ceilings, which specify the number and distribution of posts authorised for each ministry, can only be modified by a Finance Law.

More specifically, the notion of "paid duty post" corresponds to a method of counting staff paid by the State. The expenditure corresponds to remuneration owed by the State to a natural person, which means that there must be a direct legal link between the beneficiary and the State as employer (commitment to serve, contract, etc.). The following are therefore included: employees on long-term sick leave, employees on training paid by the by the State. On the other hand, (spontaneous) remuneration on a fee-for-service or task basis is not concerned.

As a result, personnel appropriations (which must be detailed for each programme) is now associated with a number of duty posts that the ministry may not exceed (a ceiling in ceiling), even if the envelope of personnel appropriations is not saturated in the course of a year. Compliance with this ceiling should be discussed in the Annual Performance Report (APR) provided for in Section 22 (1) of the RFE-AEP.

3. In practical terms and given the current state of the normative and administrative system governing the human resources management (heads of ministerial departments and, to a lesser extent, programme managers are not responsible for recruitment, payment of salaries or dismissal of their staff), the determination of the duty post ceiling by category within the programme is the responsibility of the management control system. Indeed, in collaboration with the ministerial structures in charge of personnel management, each management controller will have to identify and monitor remuneration (contractual) and free (spontaneous) remuneration within the programme to which they are attached. This identification work will provide input for programming work or budgeting requirements for budget appropriations for personnel expenditure

(Title 2).

3. Assumption of floating debt

Title	In progress at fiscal year-end N-1	service programmed Fiscal year N	Projected in progress at end of Fiscal Year N	service programmed fiscal Year N+1	In progress Projected at end of Fiscal year N+1
Title II : Personnel expenditure					
Title III : Expenditure for goods and services					
Title V : Capital expenditure					
Title VI : Other Expenditures					
Total					

4. Programming of multi-annual CAs

Fiscal year N-1		Fiscal Year N			Fiscal Year N+1			
Total stock at the end of the year	Budgeted amounts		Annual consumption projected at the end of the year		total projected stock at the end of the year	Amount to be budgeted		Total projected stock at the end of the year
CA	CA	PA	CA	PA	CA	CA	PA	CA
(a)	(b)	(c)	(d)	(e)	(f = a+d-e)	(g)	(h)	(i)

Finally, each ministerial department will be responsible for presenting all its APPs in a single document. This document should be structured around an explanatory note setting out the major concerns as well as the strategic guidelines issued in particular by the NDS or the President of the Republic.

BOXE 14 : FORMAT OF THE SUMMARY DOCUMENT

EXPLANATORY NOTE

MINISTRY PERFORMANCE PLANS

Title 1 : ANNUAL PERFORMANCE PROJECT PROGRAMME X

Title 2 : PROGRAMME Y ANNUAL PERFORMANCE PROJECT

Title 3 : PROGRAMME Z ANNUAL PERFORMANCE PROJECT

Title 4 : PROGRAMME M ANNUAL PERFORMANCE PROJECT

Title 5 : ANNUAL PERFORMANCE PROJECT PROGRAMME n



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CHAPTER V : **CALENDAR AND ACTORS**



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The chapter mainly aims at identifying the different actors and tools for the elaboration of the Programme Budget, in accordance with Decree N°2019/281 of 31 May 2019 establishing the State's budget calendar.

V.1. Programme budget actors

The normative framework of public finance management in Cameroon (notably the Constitution as well as the law on the fiscal regime of the State and other public entities) identifies, in the preparation phase of the Programme Budget, a set of actors whose responsibility can be assessed both from the political angle and from that of the managerial performance of programmes.

V.1.1. Strategic actors

All those who, by virtue of a legislative or regulatory act, intervene in the process of preparing the state budget are considered strategic actors. They intervene at two levels, namely at the executive and legislative levels. At the executive level, they are the President of the Republic, the Prime Minister, Head of Government, the Minister in charge of Finance, the Minister in charge of the Economy and Public Investments, the Heads of Ministerial Departments, and the High Authorities of Constitutional Institutions. At the legislative level, the Parliament is concerned.

V.1.1.1. President of the Republic

The President of the Republic of Cameroon defines the long-term development policy of the Nation (VISION 2035) and the modalities of its implementation (National Development Strategy 2030). Based on these long-term strategic orientations, he determines the general orientations of the budgetary policy for the coming year as well as the practical provisions for the elaboration of the State budget in a related circular. It validates the initial finance bill and transmits it to Parliament for examination and adoption.

V.1.1.2. Prime Minister, Head of Government

Under the authority of the President of the Republic, the Prime Minister, Head of Government, coordinates the preparation of draft finance laws by the Minister of Finance in consultation with the constitutional bodies, ministers or heads of the services concerned. In this regard, he defines a medium-term budgetary policy and presides over the cabinet meeting for the validation of the medium-term Economic and Budgetary Programming Document (DPEB)

as a prelude to the holding of the Budgetary Guideline Debate (BGD). On this basis, it notifies the Ministers or heads of institutions and other services concerned of the three-year envelopes for public expenditure. Finally, it notifies the credit ceilings for the year N+1.

V.1.1.3. Minister of Finance

The Minister of Finance is responsible for the preparation of the annual budget of the State as well as the draft finance laws including all its annexes provided for by the law on the fiscal regime of the State and other public entities.

In this capacity :

- He accompanies, in collaboration with the Minister in charge of the public investment economy, the constitutional bodies, the ministers or the heads of the services concerned in the preparation of the draft annual budget of their respective administrations in accordance with the regulatory provisions fixing the budgetary calendar ;
- He sets out the macroeconomic and budgetary orientations contained in the DPEB on the occasion of the Budgetary Orientation Debate ;
- He presents the finance bills to Parliament for examination and voting.

V.1.1.4. Minister in charge of the Economy and Public Investment

In collaboration with the Minister in charge of finance, he/she assists the constitutional bodies, the ministers or the heads of the services concerned in the preparation of the annual budget project of their respective administrations in accordance with the regulatory provisions setting the budgetary calendar. More specifically, he :

- prepares the overall strategic planning framework for the country's development ;
- centralises public investment projects in the project bank ;
- draws up the State's multi-year investment programme ;
- assists constitutional bodies, ministers or heads of relevant departments in the preparation of their annual budgets ;
- prepares the MTBF in collaboration with the Ministry of Finance ;
- supervises the process of drawing up MTEFs by the ministerial departments.

V.1.1.5. Heads of ministerial departments

They are the political authorities designated as members of the government at the head of ministerial departments. In this capacity, they :

- set the general objectives to be achieved in the implementation of sectoral or ministerial policies and define the human, material and financial resource requirements necessary to achieve these objectives ;
- Validate the MTEFs, APPs and RAPs prepared by the Programme Managers under their authority ;
- Ensure the budgetary advocacy of their ministerial department in the Cabinet or during the Government's passage before Parliament.

V.1.1.6. Senior Authorities of the Constitutional Institutions

These are the authorities at the head of constitutional institutions whose expenditure is included in the state budget. For reasons of separation of powers, the High Authorities of constitutional institutions submit their draft budget to the Minister of Finance without being constrained in the elaboration of programmes. To this end, they :

- set the general objectives to be achieved in the implementation of their missions ;
- define the human, material and financial resource requirements necessary for the elaboration of their annual budgets.

V.1.1.7. Parliament

Parliament exercises parliamentary control over the management of public finances. In this capacity :

- it examines and votes on the finance bills each year ;
- it organises the budgetary orientation debate without voting on the basis of the DPEB.

V.1.2. Operational actors

V.1.2.1. Programme Manager

As a stakeholder in the performance-based management of public policies, the programme manager plays an important role in the preparation of the budget. In this capacity, he/she :

- coordinates the activity of preparing the budget for his or her programme ;
- draws up the programme's strategy ;
- formulates and updates the objectives, targets and performance indicators ;
- examines and validates the programme's activities ;

- allocates funds to the lower levels of the programme ;
- draws up the programme's APP and RAP ;
- actively participates in budgetary meetings (Conferences, CEPB-PA, etc.) ;
- organises the management dialogue within the programme.

V.1.2.2. Action Managers

Hierarchically below the programme manager, the action managers are his or her direct collaborators (in the case of a Directorate-General or equivalent) or his or her colleagues (in the case of several departments) who manage a programme component. The programme's objectives and performance indicators are set out and monitored at action level, and the action managers' report to the programme manager on the performance achieved and the reasons and causes of good or poor performance.

In this respect, they :

- contribute to the preparation of the programme budget ;
- prepare the annual performance reports and annual performance projects for the action ;
- steer the activities and projects included in their budgets and for which the operational unit managers are responsible.

V.1.2.3. Management controller

Guided by the search for performance, the management controller is an adviser who ensures the rigorous monitoring of indicators in order to achieve the objectives set by the programme manager. It intervenes upstream and downstream of the process of drafting the finance law, as part of the PPBS mechanism in each ministerial department.

In accordance with Circular No. 003/PM of 6 July 2015 on management control within the framework of the preparation and execution of the State budget, the management controller :

- ensures the consistency of objectives contained in strategic planning and financial programming instruments and contributes to their development ;
- provides objective and quantified elements for the analysis of costs and results of activities ;
- participates in the elaboration of the programmes contained in the Administrations' Performance projects ;
- contributes to the setting of objectives and the definition of indicators ;
- assesses the realism and ambition of the result targets proposed by the persons in charge of actions and activities and ensures that their aggregation makes it possible to achieve the programme targets.

V.1.2.4. Operators

Operators are bodies distinct from the central budgetary administration which are entrusted with a public service mission by the State. Placed under the direct control of the State, they are mainly financed by it and contribute to the performance of the programmes in which they participate. Operators include public administrative establishments such as universities and hospitals, etc., and insurance funds and social security funds.

Given that they are an extension of the State's action, and given the proximity of State operators to the State's budget and missions, it is necessary to take these actors into account as part of the overall management of public policies and their implementation. To this end, they transmit to the programme manager the activities of the public administrative establishments, along with the objectives and operational indicators that contribute to achieving the programme's results.

V.1.2.5 Cross-cutting administrative actors

The transversal administrative actors are those who, through their action, influence the quality of the preparation, execution and implementation of a public policy programme on a daily basis: the Director of Financial Affairs, the Director of Human Resources and the Director of Planning and Studies. They play a financial and technical advisory role for programme managers, providing them with all the necessary documentation and budgetary information.

V.2. Programme budget tools

This part deals with the technical tools necessary for the preparation of the Programme Budget. There are three (03) types of tools, namely: planning, programming and budgeting tools.

V.2.1. Planning tools

Strategic planning focuses on the analysis of possible strategies (options) to be submitted to the competent authorities for decision. Strategic planning thus helps the authorities to choose the 'right' strategy. The adjective 'right' refers to issues of balance between the resources available and the strategy to be implemented, the adequacy between the objectives pursued and the changing needs of the environment. This process is an integral part of objective-based planning. Strategic planning is often misused to mean planning by objectives.

The perspective and planning tools used in the PPBS programme chain are :

- ▶ **Vision 2035** is the document that makes a long-term projection of development which aims to make Cameroon an emerging country, democratic and united in its diversity. It is divided into three phases implemented by the Strategic Document for Growth and Employment (DSCE) (2010-2019), the National Development Strategy 2020-2030 (SND30) and the post-SND30 period.
- ▶ **The National Development Strategy 2020-2030** is the second phase of implementation of the 2035 vision. It aims at the structural transformation of the economy and inclusive development. Generally speaking, development strategies are part of the logic of defining and orienting actions that must support the implementation of government policies.
- ▶ **Sectoral strategies** are the operational variations of the NDS30. They are based on the following points: (i) development of industries and services, (ii) development of the rural sector, (iii) development of the social sectors, (iv) development of infrastructures, (v) governance strategy, (vi) health strategy, and (vii) education and training strategy.
- ▶ **The Ministerial Strategic Performance Framework (MSPF)** is a document developed by a ministerial department or institution in relation to the sector strategy(s). It helps to confirm the overall coherence of the programme's objectives

Ultimately, all development strategies must contribute to the realisation of the policy defined by the Head of State and implemented by the Government in all areas, in accordance with the laws passed by Parliament.

V.2.2. Multi-annual programming tools : MTBF and MTEF

The Medium-Term Budgetary Framework (MTBF) is a tool for evaluating and programming the state's resources and expenses in the medium term. It attempts to reconcile the cross-sectoral priorities defined in the NDS30 with financial availability by proposing a three-year breakdown of resources to the various ministries/institutions.

The Medium Term Expenditure Framework (MTEF) is a multi-year programming instrument for public expenditure which, on the one hand, makes it possible to match available financial resources with the objectives set in the framework of global and sectoral policies, and on the other hand, to orient public management towards the search for efficiency and results through well-defined indicators. The MTEF is therefore an effective instrument for implementing the strategy

V.2.3. Budgeting tools : The Annual Performance Project

The Annual Performance Plan (APP), which is appended to the Finance Bill, is drawn up for each programme before being assembled in a single document for each ministry. Thus, for a ministry with three (03) programmes, three (03) PPAs will be produced by those responsible for the programmes and then assembled into one (01) document.

It gives parliamentarians and citizens alike the means to know in full transparency the composition of the finance bill by detailing for the programme concerned the proposals included in the budget. The aim here is to focus the attention of decision-makers, managers and public officials on the very design of the policies financed by the State and on how to improve the choice of policy levers, rather than on solutions consisting essentially of increasing resources. In the long run, and thanks to the APP, the culture of means is replaced by a culture of results at all levels of public management. As a result, the APP constitutes the commitment of the programme manager on the use of the appropriations that he/she requests from the Parliament.

V.2.4. Monitoring tools

The monitoring tools analyse budget management over a given period. This includes the context and justification of results and the use of resources are addressed, which will make it easy to provide input for the Annual Performance Report. The report concludes with an outlook in the form of recommendations for improving performance in the nearer future.

These are mainly the following documents :

- **The activity review report** : The activity review consists of verifying whether the budgeted activities continue to achieve the national and sectoral objectives defined, and to take into account mid-term changes in strategies or priorities by identifying new activities. The review of the activities is sanctioned by the elaboration of a ministerial review report transmitted to the Ministry in charge of Planning and the Ministry in charge of Finance.
- **The review report on public investment projects** : With regard to the examination and verification of the maturity of public investment projects, it should be stressed that this examination is a permanent and continuous process. It must be conducted throughout the year in all public administrations. The registration of a public investment project in the Government Project Bank is a prerequisite for its maturation. During the project's maturation phase, the maturity elements produced are progressively integrated into the Government Project Bank, for the updating of information on the said Project.
- **Periodic activity reports** : The periodic activity reports retrace, by programme, the actions and activities carried out during a period and present the results obtained.

- **Annual Performance Report** : The Annual Performance Report presents, at the end of a year of execution, the performance of a programme or a set of programmes under a budget chapter. APRs are prepared on the basis of activity reports and implementation reports on investment projects. Periodic (monthly and/or quarterly) budget execution reports are also important inputs for the preparation of APRs. Finally, the provisional results of the execution of the N-1 budget and the closure of the complementary period make it possible to inform the updated and final versions of these reports, whose content influences the Annual Performance Project.

V.3. Calendar

This section gives an overview of the different steps to be followed in order to establish the budget in the form of programmes, broken down into actions and accompanied by objectives and performance indicators.

The process of preparing the Programme Budget is articulated each year around the preparatory phase, the macroeconomic and budgetary framing phase, the finalisation and approval phase.

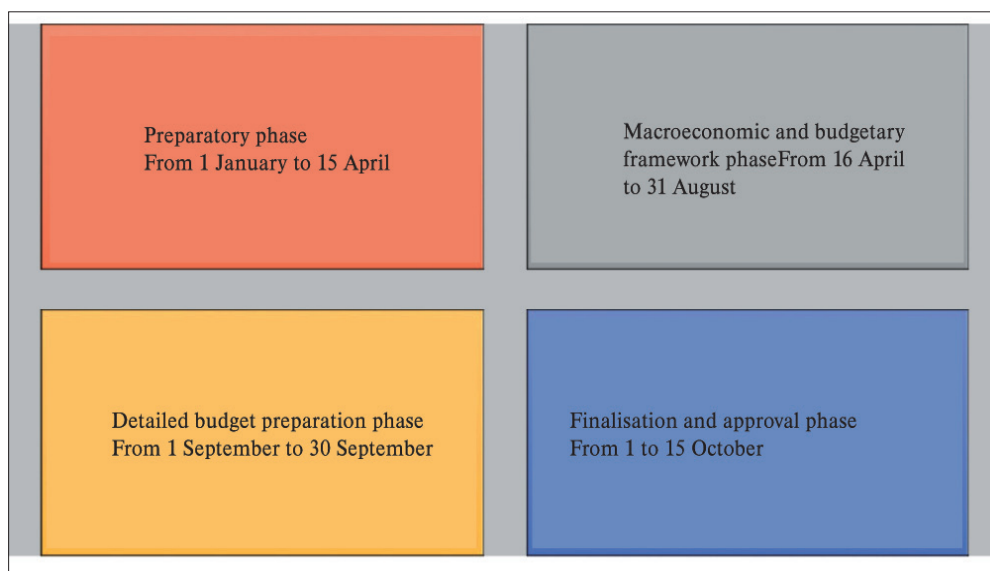


Figure 9 : The phases of the annual budget preparation process

V.3.1. Preparatory phase

The preparatory phase runs from 1 January to 15 April and consists in particular of the implementation of all the activities aimed at carrying out the activity review, the examination of the performance achieved in N-1 and projected in N+1, the examination and verification of the maturation of public investment projects.

The **review of activities** consists of verifying whether the budgeted activities continue to achieve the defined national and sectoral objectives, and to take into account mid-term changes in strategies or priorities by identifying new activities. The review of the activities is sanctioned by the elaboration of a ministerial review report transmitted to the Ministry in charge of Planning and the Ministry in charge of Finance.

The **review of actual and projected performance** is one of the main activities in this preparatory phase, allowing for a review of the achievement of objectives and performance indicators during year N-1 and projected performance during year N+1. This review is carried out in each sector ministry and institution under the responsibility of the programme manager, supported in this mission by the management controller. The performance review is sanctioned by the drafting of the annual performance report which will be transmitted to MINEPAT and MINFI.

With regard to the **review and verification of the maturation of public investment projects**, it should be stressed that this review is a permanent and continuous process. It must be conducted throughout the year in all public administrations. The registration of a public investment project in the Government Project Bank is a prerequisite for its maturation. During the project's maturation phase, the maturity elements produced are progressively integrated into the Government Project Bank, for the updating of information on the said Project.

During this same preparatory phase, the sectoral ministries also set about preparing and determining the medium-term expenditure trend, which makes it possible to give a precise vision of what comes under the heading of "spontaneous progression" of expenditure on the one hand and "progression linked to new decisions" on the other. During this same phase, they prepare all the new measures (activities and/or projects) to be programmed in the MTEF N+1 to N+3 or to be budgeted for in the framework of the draft budget N+1. It is also necessary to proceed, during the preparatory phase, to determine the external financing and counterpart fund requirements for new and/or ongoing projects. At the same time, for the ministries in charge of the budgetary process, the preparatory phase of the annual budget preparation process is also characterised by the closing of the complementary period of the budget and the establishment of the provisional results of the execution of the budget in terms of revenue and expenditure, which will make it possible

to draw up the draft settlement law. This phase is also characterised by the preparation of the estimated accounts of the real sector, which serve as a basis for the preparation of the initial macroeconomic framework (or pre-framework).

Finally, the sectoral ministries proceed with the elaboration of their initial three-year projections (initial MTEF) by distinguishing between the expenditure trend constituted by the reference line (or reference projections) and the identification of new measures (new activities and projects)

V.3.2. Macroeconomic and budgetary framework phase

The macroeconomic and budgetary framework phase aims to formulate the macroeconomic, macro budgetary objectives, and the inter-sectoral allocation of resources. This phase takes the form of the preparation of the initial macroeconomic framework, including the forecast TOFE and the initial version of the MTBF, and allows the determination of expenditure ceilings by ministry.

The medium-term macroeconomic framework consists of producing three-year forecasts of the macroeconomic accounts. It makes it possible to determine the various resources and uses that the Government can dispose of during this period. Within the limits of the resources and uses of the macroeconomic framework, a rolling medium-term budgetary framework is prepared, which breaks down revenue and expenditure by major mass of the economic classification, by function, and by ministry and institutions.

The initial projections of the MTBF are prepared on the basis of the initial projections of the MTEFs of the ministries and institutions in order to integrate the expenditure trend, but also by taking into account national and sectoral strategies and priorities in order to propose an initial distribution of the room for manoeuvre.

The elaboration of MTEFs consists in preparing each year rolling three-year programming documents for ministries and institutions, which distinguish between trend spending and new measures. The preparation of three-year programming documents is the responsibility of the ministries and institutions.

The initial version of the three-year programming documents is sent to the Ministries in charge of Programming and Finance by 15 April at the latest for examination, verification and technical validation so that the expenditure trend is taken into account in the MTBF.

The MTBF is produced by 31 May of each year in a first version. This first version of the MTBF is examined and possibly adjusted and then validated, taking into account the guidelines of the Presidential Circular on the Preparation of the Budget, during the session of the Cabinet held no later than 10 June.

At the end of the Cabinet meeting, the MTBF is adjusted according to the decisions of the Cabinet so that it can be transmitted to Parliament by 20 June at the latest for the organisation of the **Budget Orientation Debate (BGD)**.

At the end of the BOD and no later than 31 August of each year, the macroeconomic and budgetary framework is updated, with a view to providing a framework for the budgetary conferences and the arbitration work.

The updating of the macroeconomic and budgetary framework consists of updating the MTBF and this updating mainly consists of refining the distribution of the room for manoeuvre, and consequently the adjustment of the envelopes and ceilings by ministry and institution. The updated MTBF is an input to the budget conferences.

The preparation, updating and finalisation of the macroeconomic and budgetary framework are the responsibility of the Macroeconomic and Budgetary Framework Committee

BOXE 15 : EXTENDED CONFERENCE ON BUDGET PROGRAMMING AND ASSOCIATED PERFORMANCE

The CEPB/PA is a meeting where the following are presented and discussed

1. The three-year projections of ministries and institutions;
2. Three-year projections of total revenue and total expenditure according to the types of classification used;
3. The projected three-year performance of ministries and institutions in light of the expenditure projections.

The CEPB/PA is organised during the month of August each year and allows, in particular, to validate and update the ministries' MTEFs, to assess the expected performance over the three-year projection period, and to give a more precise opinion on the expected level of revenue and expenditure.

The CEPB/PA is an opportunity to present the evolution over three years of the major masses of the economic classification of expenditure, i.e. the evolution of the wage bill, including the evolution of the workforce, the evolution of expenditure on goods and services, including the evolution of the appropriations of certain budgetary lines considered sensitive, etc. It will also be an opportunity to present the evolution of the economic classification of expenditure over three years. It will also be an opportunity to present the evolution of certain budgetary chapters (grants and contributions, common charges, etc.) and allocations. Finally, the CEPB/PA provides an opportunity to review the implementation of certain important projects (judged as such by their costs, by the annual tranche of appropriations mobilised each year for these projects.

Finally, the purpose of the CEPB/PA is to review the projected performance of the administrations during the programming period in order to verify the adequacy of the projected performance over the three years to the means mobilised during the same period by verifying whether the targets of the indicators are sensitive or not to the increase in means.

V.3.3. Detailed budget preparation phase

Once the macroeconomic and budgetary framework has been updated, the ceilings of appropriations for the year N+1 are notified. This notification must be made by 20 August at the latest. Following the notification of the annual expenditure ceilings, the ministries and institutions present their draft budgets, their Annual Performance Projects (APPs) which, in addition to the Annual Performance Reports (APRs), must be submitted for examination at budget conferences.

The budget conferences aim at examining, for the year N+1, the budget documents of the ministries and institutions. They also aim at examining and approving the distribution of appropriations made by the ministries and institutions according to the major masses of the economic classification,

by programme and action and for certain budgetary lines considered sensitive, to verify the coherence and the relevance of the requests of the ministries in relation to the projected performance, to ensure the respect of the practical provisions contained in particular in the Presidential Circular on the preparation of the Budget, and to verify the elements of cost of the proposed activities;

The budget conferences are held from 1 to 30 September each year, under the responsibility of the Minister in charge of finance. The budget conferences are held from 1 to 30 September each year, under the responsibility of the Minister of Finance. They are sanctioned by the production and transmission, during the first week of October, of a report highlighting the new measures that have not been retained and that will be examined during the finalisation phase of the finance bill for the year.

V.3.4. Finalisation and approval phase

Following the latest arbitrations, the Minister in charge of Finance is finalising the draft finance bill, including in the preliminary draft budget, the documents and annexes provided for in Articles 14, 15 and 16 of Law N°2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities. At the same time, the medium-term budgetary framework and the three-year expenditure projections of ministries and institutions are being finalised.

All these documents, which are transmitted to Parliament for examination and voting, are examined and adopted during a session of the Cabinet Council held no later than the last Thursday of September. The initial finance bill, including the report and explanatory annexes provided for in Articles 14 and 15 of Law N°2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities, is tabled in Parliament no later than 15 October.

Annual Performance Projects (APPs) are mandatory annexes to the Finance Bill established for each programme, they present in particular the strategy, objectives and performance indicators of each programme which inform on the expected performance for the coming year due to the implementation of each programme. The PPPs also specify the costs of the actions and projects as well as the authorisation ceiling for State-paid jobs of the programmes to which they refer. The APPs constitute the commitment of the programme managers on the use of the appropriations they request from Parliament.

BOXE 16 : PROCESS OF DEVELOPING AN APP

The Programme Budget is prepared in compliance with the ministerial envelopes defined in the MTBF and the envelopes by programme defined in the MTEF, while facilitating budgetary choices based on the medium-term programming of resources and expenditure. The interest of the elaboration of the Programme Budget is to ensure a better efficiency of the budgetary system and public expenditure by projecting a performance that takes into account the envelopes and flows of resources and expenses of the State budget. Furthermore, as an evaluation tool, the Programme Budget allows for the monitoring and evaluation of the results obtained in relation to the resources made available and the objectives set for the effective implementation of policies, activities and projects.

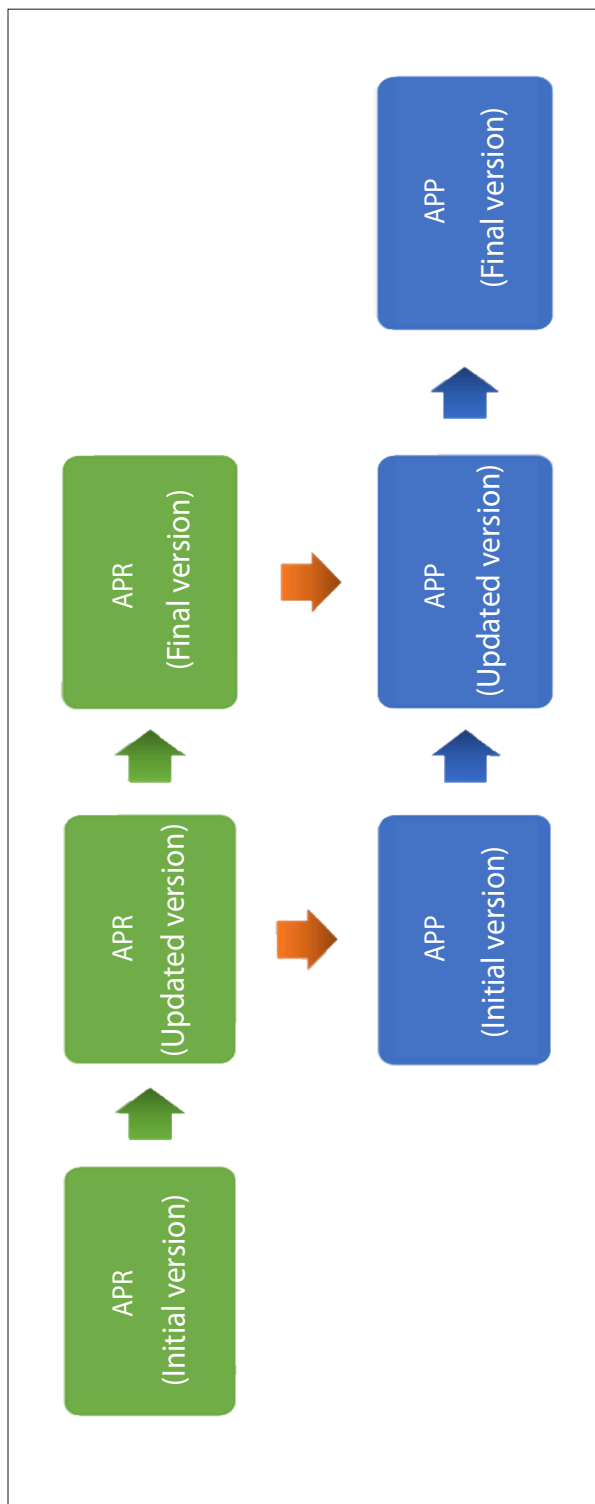
The preparation of the APP, as presented in the table below, is an iterative process that starts at the beginning of the year and takes into account, in particular, the MTBF and MTEF preparation process.

Throughout the overall budget preparation process, several versions of the APP and APR are prepared by the ministries and institutions. These are the same documents but prepared in several versions, initial versions are internal to the ministries, updated versions are sent to central ministries and final versions are sent to the political level and to parliamentarians.

APRs are prepared on the basis of activity reports and implementation reports of investment projects. Periodic (monthly and/or quarterly) budget execution reports are also important inputs for the preparation of APRs. Finally, the provisional results of the execution of the N-1 budget and the closure of the complementary period make it possible to inform the updated and final versions of these reports.

The APR N+1 takes into account the elements of the APR N-1 in its different versions. The APP N+1 are updated following the work of the CEPB/PA and their final version mainly takes into account the work of the budget conferences and the arbitrations.

The updated versions of the APR and APP are forwarded to the ministries in charge of the preparation of the CEPB/PA and the budget conferences with a view to reviewing the achievements. The final versions, as mentioned above, are forwarded to the top management and the legislature for political review and approval.



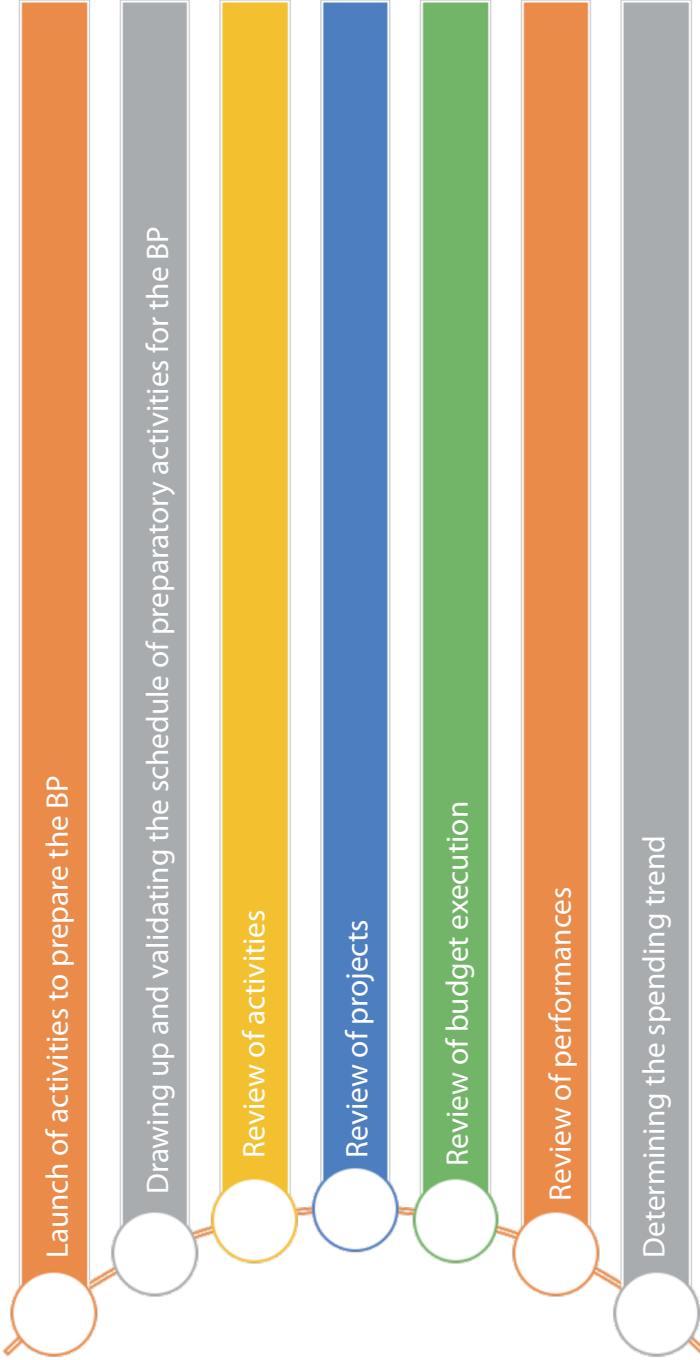
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APPENDICES

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Appendix 1 : Main programme budget preparation activities

1. Preparatory phase



ACTIVITIES	CONTENT	OFFICIAL IN CHARGE	STAKEHOLDERS	STAGE OUTPUT	COMMENTS
Launch of activities to prepare the BP	The aim of this meeting is to unite all the stakeholders in the process of preparing the programme budget. It consists of organising a 2-3 day seminar to enable the programme manager and their collaborators to agree on the key stages, needs, deadlines and organisation of the various activities.	Programme Manager	Action managers, activity managers, operator managers, management controller, DAG, etc..	Calendrier séquencé et des étapes de préparation du Budget - Programme	This schedule must be signed and sent to the head of the administration (the minister) and then consolidated with the schedules drawn up by the other programmes.
Drawing up and validating the overall schedule of preparatory activities for the programme budget	Overall planning of activities to prepare the Programme Budget at Ministry level This schedule is a compilation of the activities that will be carried out during the year to prepare the Programme Budget.	Secretary General of Ministry	Overall planning of Budget preparation activities - Programme Managers including the Support Programme Manager	Overall planning of activities to prepare the Programme Budget	This schedule must be consistent with the budget schedule. It must be sent to MINFI and MINEPAT for information.
Review of activities	Check that the activities budgeted for continue to achieve the national and sectoral objectives defined Deal with mid-term changes in strategies or priorities by identifying new activities to be budgeted for Identify new indicators and/or revise the values of existing indicators to take account of new activities Identify activities that have become irrelevant or of little significance in relation to the objectives and that need to be pruned.	Action Managers Activity Managers	Programme managers, Research and Planning Directorate, PPBS units, PPBS units	Preparation of the departmental activity review report, broken down by programme by programme	he activity review report must be sent to the Ministry in charge of Planning and the Ministry in charge of Finance.
Review of projects	Examination and verification of the maturity of public investment projects This examination must be carried out throughout the year, but the decision and the granting of the maturation visa are made at this stage of the budget preparation process.	Action Managers	Programme managers, Research and Planning Department, PPBS units	List of projects deemed mature to be submitted for approval	Ministries send list of projects deemed mature

ACTIVITÉS	CONTENT	OFFICIAL IN CHARGE	STAKEHOLDERS	STAGE OUTPUT	COMMENTS
Budget execution reports	Closure of the supplementary budget period Establishment of provisional budget outturn results for revenue and expenditure by programme	Programme Managers	Action managers Activity managers, DAG	Elaboration of the budget execution report by programme	This report should be consolidated at departmental level by the support programme manager.
Revue de la performance réalisée	Review the achievement of objectives and performance indicators year N-1. This review is carried out in each sector ministry and institution under the responsibility of the programme manager, supported in this task by the management controller. Updating the values and targets of performance indicator values and targets Identifying the underlying reasons and causes underlying causes of underperformance, and proposing corrective measures Identify levers for improving performance	Programme Managers	Action managers Activity managers Management controllers Operators	Annual Performance Report	Forwarding the Annual Performance Report to MINEPAT and to MINFI
Determining the Ministry's spending trend by programme	Prepare and determine the medium-term expenditure trend, which provides a precise view of what is (spontaneous growth) in expenditure on the one hand and (growth linked to new decisions) on the other. Identification of new measures (activities and/or projects) to be programmed in the NH-1 to N+3 MTEF and budgeted for in the NH+1 draft budget.	Programme Managers	Action Manager Activity Manager Department of studies and planning PPBS units	MTEF initial N+1 to N+3	Forwarding to MINEPAT and to MINFI

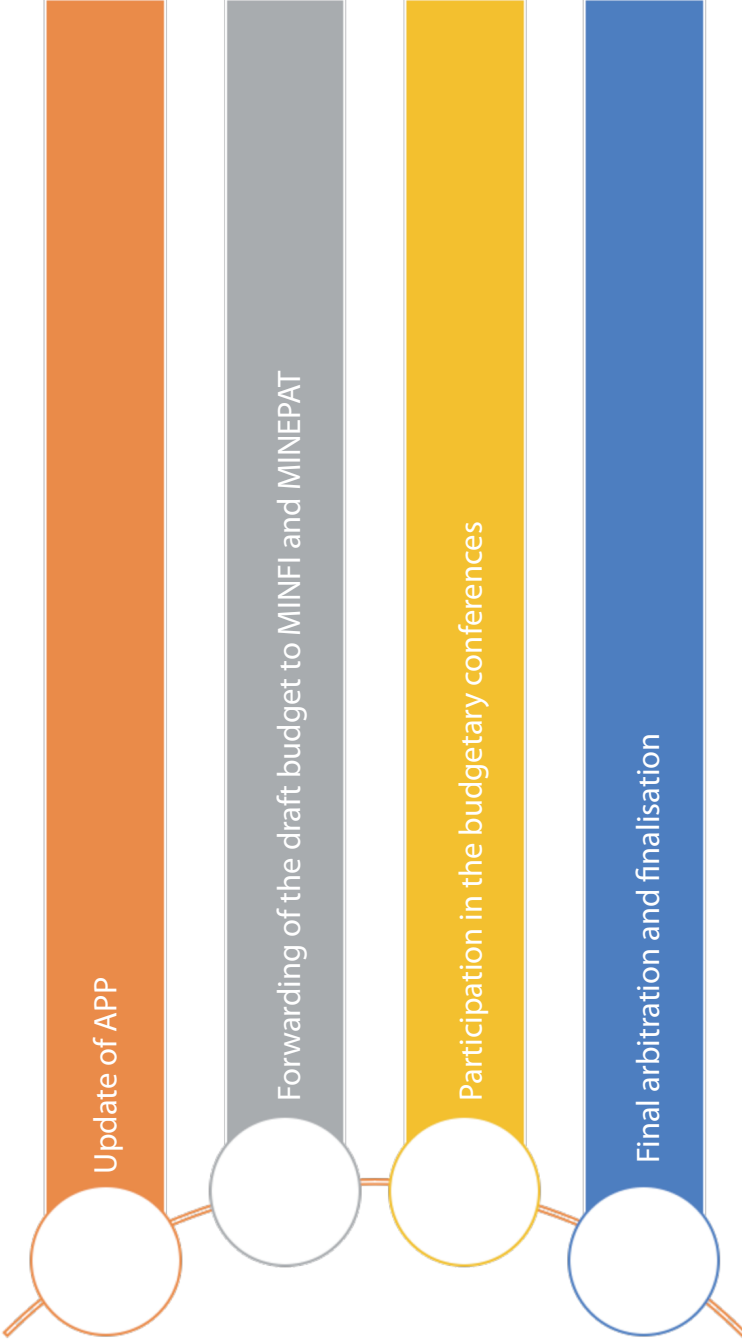
2. Macroeconomic and budgetary framework phase



ACTIVITÉS	CONTENT	OFFICIAL IN CHARGE	STAKEHOLDERS	STAGE OUTPUT	COMMENTS
<p>Reviewing, updating and updating the strategic performance framework</p>	<p>The purpose of this activity is to revise, update or update the strategic performance framework in the event of a decision on a new direction, the occurrence of events or the adoption of a new strategy. This involves identifying new objectives and indicators for each programme, based on new priorities and new choices Establishment of provisional budget outcome results for revenue and expenditure by programme</p>	<p>Programme Manager</p>	<p>Action managers Activity managers</p>	<p>Report on programme priorities</p>	<p>This report has to be forwarded to MINEOAT and to MINFI</p>
<p>Identification of new priority activities and projects</p>	<p>Updating the strategic performance framework enables the identification of new activities and/or new projects to be budgeted for in order to implement the new strategic guidelines. These activities and projects must be ranked in order of priority in order to select the highest-priority ones based on the budgets allocated to the programmes Identification des dispositions opérationnelles (organisation spécifiques, textes juridiques, etc.) à mettre en place pour réaliser les activités et/ou les projets identifiés</p>	<p>Programme Manager</p>	<p>Action managers Activity managers</p>	<p>Drawing up/ updating the reference document of activities</p>	<p>This reference document is sent to MINEPAT and MINFI</p>
<p>Determination of the budget and CA / PA required in N+1</p>	<p>Once the new activities and/or projects have been identified and selected, the managers must determine the budget required to finance these activities/projects. The budget must show, both for the first year and for the following two years (MTEF), the CAs and PAs needed to carry them out. Compilation of the draft Programme Budget for the entire Ministry</p>	<p>Action managers Activity managers DAG</p>	<p>DAG</p>	<p>Draft Programme Budget - N+1 to MTEF N+1 to N+3</p>	

ACTIVITÉS	CONTENT	OFFICIAL IN CHARGE	STAKEHOLDERS	STAGE OUTPUT	COMMENTS
Determining the level of performance expected in N+1	This involves determining the baseline, projected and target values for each performance indicator. At this stage, indicator sheets need to be drawn up to explain the indicators, the baseline situation, the source of verification, the calculation methods, etc. The level of performance is compared with the budget allocated, the resources deployed and the operational measures put in place.	Programme Manager	Action managers Activity managers Operational units	APP	
Identification of assumptions and risks	This involves listing the various assumptions and risks relating to the implementation of activities and projects, as well as the assumptions and risks relating to the projected level of performance	Responsible de programme	Action managers Activity managers Operational units	To be included in the APP	
Material preparation of the draft annual performance report	This stage consists of compiling all the work carried out and listed above into a single document for each programme, the APP. An initial version of the APP is drawn up at this stage. This document must include a reminder and description of the strategic guidelines, including objectives and results, and must include projections for the N+1 annual budget as well as projected performance over the same period. The Programme Manager leads this activity to ensure the overall consistency of the document, but also because it is the basic document for the programme	Programme Manager	Action managers Activity managers Operational units	Initial APP	

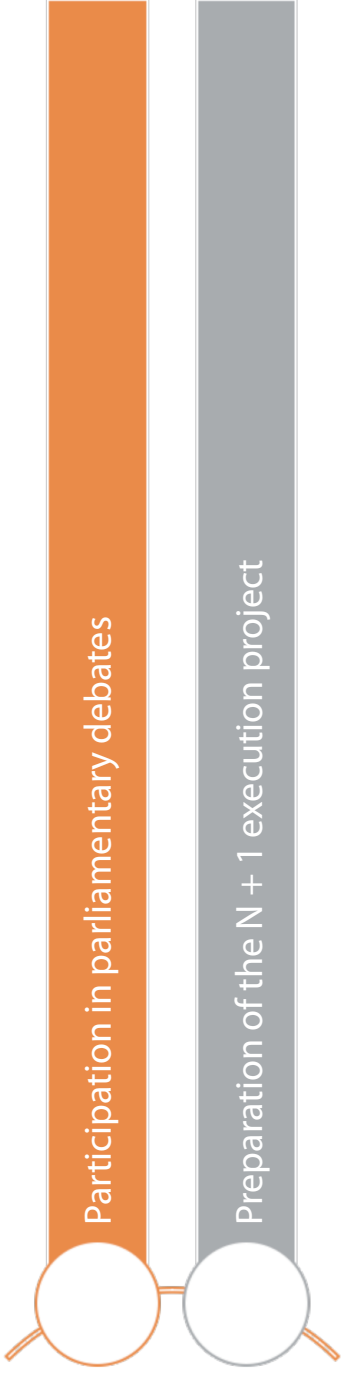
- 3. Detailed budget preparation phase
- 1. Detailed budget preparation phase



ACTIVITÉS	CONTENT	OFFICIAL IN CHARGE	STAKEHOLDERS	STAGE OUTPUT	COMMENTS
Updating APP	<p>On receipt of notifications of the ceilings for appropriations by ministry, the Heads of Administration (ministers) invite the programme managers to ask for their views on the notified envelopes and ask them to propose adjustments to their envelopes in order to bring them into line with the notified ceilings.</p> <p>The programme managers in turn invite the action managers and activity managers to study and examine the possibilities for adjustments.</p> <p>Once the discussions have led to solutions at the level of each programme, the initial version of the Programme Budget is updated.</p> <p>This update may concern the budget, projected performance, programmed activities and projects, etc.).</p>	Programme managers	Action managers Activity managers Operational units	APP updated	
Forwarding of the draft budget (programme)	Once the draft PPA has been updated in line with the notified ceilings, it is sent to MINFI and MINEPAT for the purposes of organising budget conferences	Programme managers	DAG	APP updated	

ACTIVITÉS	CONTENT	OFFICIAL IN CHARGE	STAKEHOLDERS	STAGE OUTPUT	COMMENTS
Participation in budget conferences	<p>Programme managers lead their teams in budget conferences</p> <p>By way of example and not by way of limitation, the following are examined and verified during budget conferences:</p> <ol style="list-style-type: none"> 1. Compliance with notified ceilings ; 2. The programming of appropriations required to continue projects in progress ; 3. Taking into account new strategic orientations; 4. Programming counterpart funds for projects financed (or co-financed) from external resources ; 5. Examining and approving the allocation of appropriations made by the ministries and institutions according to the broad outlines of the economic classification, by programme and action and for certain budget lines deemed sensitive ; 6. Verifying the consistency and relevance of requests from ministries and institutions in relation to projected performance ; 7. Ensuring compliance with the practical provisions contained, in particular, in the Presidential Circular on the preparation of the Budget ; 8. Verify the cost elements of the proposed activities; etc. <p>Once the budget conferences are over, a report is drawn up and compiled at ministry level in order to take stock of requests, changes, budget cuts made and points still outstanding to be discussed during interministerial arbitration.</p>	Programme managers	Action managers Activity managers Operational units DAG	Report on budget conferences	
Final arbitration and finalization	<p>Following the budget conferences and final arbitration, programme managers must finalise their draft budgets (programmes).</p> <p>Once PPAs have been finalised, they must be sent to MINFI for inclusion in the list of documents to be sent to Parliament.</p>	Programme managers	Action managers Activity managers Operational units DAG	APP finalized	

1. Finalisation and approval phase



ACTIVITIES	CONTENT	OFFICIAL IN CHARGE	STAKEHOLDERS	STAGE OUTPUT	COMMENTS
Participation in parliamentary debates	<p>Sector ministers and programme managers take part in budget debates organised in Parliament</p> <p>They are invited to answer parliamentarians' questions and provide the necessary clarifications on the evolution of the programme budget, as well as on projected performance in N+1.</p>	Ministers	Programme managers	-	-
Preparing to execute the N+1 draft budget	<p>Once the draft budget has been examined by Parliament, the programme managers prepare to implement the N+1 budget. Before the start of the year, they prepare the annual work plan (AWP), the credit consumption plan (CCP) and the procurement plan (PPM).</p> <p>These plans must be drawn up for each programme and then consolidated at departmental level DAG</p>	DAG Programme managers	Action managers, activity managers and operational unit managers	AWP, PCC and PPM	These documents must be approved and sent to MINFI and MINEPAT.

Appendix 2 : Glossary

Expression	Details
Activity	<p>The Activity corresponds to a production cycle of measurable products or services (outputs) that constitute a cost centre</p> <p>The Activity corresponds to the finest functional breakdown of the actions that produce a specific and measurable service</p> <p>Activities can be permanent or ad hoc, there are activities common to all ministries as well as activities specific to each ministry</p>
Commitment Authorisations	Commitment authorisations are the upper limit of expenditure that can be committed over a period not exceeding three (3) years
Programme Budget	<p>Budget structured in programmes and actions, including strategy and objective statements and performance indicators</p> <p>Budget that links expenditure to the achievement of certain results rather than to the purchase of inputs</p>
Macroeconomic framework	It includes the major economic and financial aggregates (GDP, balance of payments, TOFE, currency) with assumptions concerning the State's resources, debt sustainability and all other assumptions concerning the major macroeconomic and financial balances
MTBF	The MTBF identifies the State's medium-term resources (internal and external resources) which contribute to the State's Financial Operations Table (TOFE) and determines for each ministry and institution the necessary medium-term allocations for the budgets by programme according to the government's public policy priorities and budgetary constraints.
MTEF	Ministerial Medium Term Expenditure Framework (MTEF) A framework that coherently combines (1) a MEDIUM-TERM BUDGET FRAMEWORK, (2) strategies and OBJECTIVES with performance INDICATORS, and (3) multi-annual (3-year) indicative expenditure ceilings for each PROGRAM and ACTION. The MTEF proposes a multi-annual (3-year) programming of expenditure at the level of each ministerial department or State institution. It takes into account the resource indications provided by the MTBF and proposes a medium-term breakdown of indicative allocations between programmes, actions and activities in order to achieve defined objectives. This intra-ministerial allocation takes into account the priorities defined in the strategy paper.

Management Charter	A document explaining and formalising the rules of the game between the programme manager and the actors involved in its implementation (central services in charge of financial, human resources or equipment areas, expenditure controllers, decentralised services, public establishments, operators), generally drawn up at the level of each ministry. To this effect, a management charter specifies in particular: the areas of autonomy of each actor (globalisation of appropriations and methods of exercising fungibility, performance management framework, etc.), the areas of responsibility of each actor (commitments on objectives or on certain procedural deadlines, provision of appropriations, etc.), the rules for the circulation of information, as well as the media and main deadlines for management dialogue. Other ministerial documents may be used for the same purpose (circular on the framework for management dialogue and/or programme management, national guidelines for performance management).
Target	A target is the level of performance to be achieved within a given timeframe. It specifies the Value of the indicator and the timeframe for achieving it.
Management control	A steering system implemented by the head of a unit or programme with a view to improving the relationship between the resources committed, the activity developed and the results obtained, particularly by means of accounting or statistical tools.
Payment appropriations	Payment appropriations are the upper limit of expenditure that can be committed and authorised during a financial year to cover commitments entered into under commitment authorisations.
Budgetary Guidelines Debate (BGD)	As part of the strengthening of Parliament's control powers and in order to improve the information provided to parliamentarians on the development of public finances in the medium term, the Government presents, by 30 June of the year at the latest, the MTBF framework documents. The guidelines presented in these documents give rise to a debate and provide parliamentarians with an initial estimate of the evolution of the budgetary situation and the Government's credit requirements prior to the discussion of the finance bill for year t+1..
Economy	Ability to purchase good quality resources (inputs) at the lowest cost.
Effectiveness	The achievement of a result in line with the objective set. Effectiveness is measured by comparing an objective with the result actually achieved.
Efficiency	It consists, for the same level of resources, in increasing the output of public activities or, for the same level of activity, in requiring fewer resources, i.e. at lower cost.

Objective of a programme	Programme specific objectives are statements of what a programme manager of an institution or ministry intends to achieve over a given period, in terms of socio-economic outcomes, quality of services rendered and efficiency. The specific objectives of a programme are expressed in a literary manner, but are quantified by means of performance indicators and their targets.
Performance	The extent to which an organisation meets its targets The performance of a programme or in the conduct of activities has three dimensions: effectiveness, efficiency and quality of service to the user
Public policy	A public policy is a set of decisions and activities, at least intentionally coherent, taken by public actors to provide a more or less institutionalised response to a situation deemed problematic.
Product (or service) of an Activity	Goods and services provided by the public administration (usually services).
Programme	A set of actions to be implemented within an administration to achieve a given objective within the framework of a function.
Public investment project:	Projects sponsored by the State (or its agencies), the proceeds of which are intended for the general interest.
Programming	The process of integrating actions from the action plan into an overall framework for implementation over a given period (often three to five years). It is a formalisation of the Government's intentions to implement a set of actions to achieve its vision of future development.
Programme Manager	The programme manager is designated by the competent minister to steer the programme. He/she contributes to the development of the strategic objectives of the programme, under the authority of the Minister. He/she is responsible for their operational implementation and achievement. To this end, he/she translates the strategic objectives into operational objectives, adapted to the competencies of each of the departments contributing to the programme, within the framework of the management dialogue with the heads of these departments.
Result (of a programme)	Depending on the author and the organisation, the term result may refer to socio-economic results alone, or to the combination of outputs (services rendered) and socio-economic results (as in the term results-based management).
National strategy	A strategy is the combination of ways and means to achieve public policy objectives. There are six types of strategy: Forward-looking national strategy (25 years): The forward-looking national strategy is translated by the Cameroon Vision 2035 document. Medium-term national strategy (10 years): This is the synthesis or consolidation of all the medium-term development strategies translating the elements of the forward-looking national strategy in the Growth and Employment Strategy Paper (GESP).

Sector strategy	It covers the major sectors of State activity according to the functional classification of State activities. It covers one or more ministries according to their competence.
TOFE	Accounting table describing and summarising all income and expenditure transactions between institutional units.

(Footnotes)

- OECD classification of government



