

MINISTRY OF FINANCE

REPUBLIC OF CAMEROON

Peace – Work – Fatherland



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Instructions relating to the Execution of Finance Laws, the Monitoring and Control of the Execution of the Budget of the State, Administrative Public Establishments, Regional and Local Authorities and other Subsidised Bodies, for the 2017 financial year

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- 1.** This circular contains instructions relating to the execution of Finance Laws, the follow up and control of the execution of the Budget of the State, Administrative Public Establishments (APEs), Regional and Local Authorities (RLAs) and the other Subsidised Bodies for the 2017 fiscal year, subject to the specificities of each administration provided for by the texts in force.
- 2.** It has as legal basis Section 45 of Law No.2007/006 of 26 December 2007 on the fiscal regime of the State which provides that “the Minister in charge of Finance shall ensure the proper execution of the Finance Laws...”, and Section 6 of Law No. 2009/011 of 10 July 2009 on the fiscal regime of Regional and Local Authorities, which extends the provisions of the fiscal regime of the State to RLAs.
- 3.** It specifies the rules, principles and practical modalities for a regular, optimal and harmonious execution of public budgets in commitment authorisations (CAs) and payment appropriations (PAs).
- 4.** It is intended to all programme managers, authorising officers, contracting authorities, public accountants, financial controllers and all the other stakeholders and partners (public and private) in the chain of execution of finance laws and public budgets.
- 5.** The 2017 budget shall be executed within a context once more marked by the optimum mobilisation of both domestic and external budgetary revenue, notably with the entry into force of the economic partnership agreement with the European Union, tightening of public expenditure through the reduction of the lifestyle of the State, the search of greater socio-economic efficiency and improvement of the quality of public spending and service, as well as promoting discipline in the execution of public finances.
- 6.** At the domestic level, economic activity shall remain oriented towards accelerating growth to make it stronger, sustainable, inclusive and capable of creating employment. Special attention will be focused on the pursuit of the implementation of the three-year emergency plan, the operationalization of the three-year “special youth” programme, supervision of the population of the areas affected by cross border insecurity and diversification of the economy. The pursuit of preparations of the 2019 African Cup of Nations is equally a major challenge of the 2017 budget.
- 7.** At the international level, the environment will be marked by stagnation in the decline of the prices of basic commodities including those of oil, disruptions on the financial markets, the increase in net capital outflows in emerging countries, the persistence of pockets of insecurity and tensions, particularly security crises with the up surge of terrorism in several regions of the world.

PART ONE: GENERAL FRAMEWORK FOR STEERING THE BUDGET

CHAPTER ONE: FRAMEWORK FOR STEERING BUDGET PERFORMANCE

A. ELEMENTS OF THE BUDGET

- 8.** The process of programme budgeting is based on a logic that warrants that from the political guidelines resulting from the expectations of citizens, internal operating margins and the resources mobilized, each administration should set strategic objectives as well as those of programmes.
- 9.** In the programme budgeting classification, the programme is broken down into actions, the actions into activities and the activities into tasks.
- 10.** The programme is a set of actions to be implemented within an administration for the achievement of a specific public policy objective within the context of a function. It puts together, concretely, votes meant for the implementation of a coherent set of actions under the same administration and to which are associated specific goals, defined in function of general interest objectives as well as the expected results and subject to an evaluation.
- 11.** The programme is the specialization unit of appropriations, an overall and limited envelope of votes. It is the presentation support of the budgetary appropriations according to socio-economic purpose and sets the budgetary framework for the implementation of public policies.
- 12.** There exist two categories of programmes: operational programmes which aim at the production of a good or a service and support programmes which ensure the management and the administration of the government department or the institution.
- 13.** The action is the elementary component of a programme to which are associated precise, explicit objectives and measurable by performance indicators; it targets the realisation of an intermediary objective of the programme which it forms part thereof.
- 14.** Each action is under the responsibility of only one administrative unit even if several administrative units contribute to its implementation.
- 15.** The activity is a coherent set of tasks necessitating human, financial and material resources for the production of a good or a service. An activity is entrusted a single administrative unit which is responsible for its realisation. An administrative unit may be responsible for several activities.
- 16.** The task is the elementary operational component of an activity; it is evaluated and attached to an economic nature of expenditure in conformity with the budgetary nomenclature.

B. STAKEHOLDERS OF PERFORMANCE

17. Performance is the ability to take action to achieve results in accordance with previously set objectives, minimizing the cost of resources and processes implemented.

18. The stakeholders of performance are among other things, the officials in charge of steering, managing and monitoring performance at the level of the programme, as well as those of the administrative units, decentralized structures of the central administrations.

19. Under the authority of the principal authorising officer, the hierarchical pyramid, as defined in management by programme budgeting mode, includes the programme manager, the action manager, the administrative unit manager and the activity manager.

20. The principal authorising officer of the budget has the responsibility of the proper execution of the programmes and the production of the annual performance report (APR).

21. For operational reasons, he shall designate an official for coordinating the actions, activities and tasks of each programme. This official, in this case the programme manager, plays the role of steering and coordination of the entire programme.

22. For the coordination of each of the activities of the programme, the programme manager is assisted by action managers. The latter are in charge of steering the activities related to the implementation of the action. They produce elements that would feed the APR.

23. The activity manager, for his part is the operational bearer of the activity in the Budget. He is responsible for its results as the case may be before the action or administrative unit manager.

24. Finally, the management controller intervenes both at the preparation and execution of the budget.

25. The actors so-called “functional” are also responsible for performance but have a support function in the performance process. These are the vote holder, the accountant and the financial controller.

C. ESTABLISHMENT OF MANAGEMENT CONTROL

26. Management control is a system of steering implemented within an administration in view to improve the relationship between the resources (human, material and financial) engaged and the results achieved in the performance of a given programme, based on previously defined objectives following a strategic planning process.

27. Management control is part of performance management which consists in the ability of a programme manager or an action manager to take an initial or a corrective decision, based on knowledge of the costs, activities and results.

1. Missions of the Management Controller

28. The management controller's main mission is to support the programme manager in achieving the objectives assigned to him in the implementation of the budget. As such, he:

- collects and analyses management information;
- ensures that the strategy and objectives of the programme are communicated to the central or decentralized services;
- coordinates the breakdown of the objectives and indicators attached to the actions or activities of the central and decentralized services;
- ensures the dissemination and appropriation by all actors of the process and tools of performance based management.

29. Responsible for the monitoring and evaluation of the programme, the management controller:

- designs and informs the programme manager's management control data;
- prepares and ensures monitoring of the actions adopted under the management dialogue and proposes corrective measures;
- collects and disseminates best practices for piloting the programme for the benefit of the officials;
- elaborates the programme's APR under the supervision of the programme manager.

2. Deployment and animation of management control

30. The management control activity is coordinated by the structures in charge of monitoring within each administration.

31. The heads of administrations shall appoint a management controller under each programme manager. The latter shall elaborate each month a report on the state of implementation of the programme which he shall submit to the monitoring unit.

32. Each management controller shall identify the correspondents in the services at the action, activities levels and at the decentralized levels. These correspondents will be methodological referents and relays in view of the achievement of results and application of the reference framework of the management control.

33. The Minister in charge of Finance is responsible for the deployment of the management control. To this end, it is incumbent on him to define the methodological tools needed for the dissemination of this managerial approach within the administrations and ensure the establishment of an inter-ministerial networking of management controllers to enhance peer exchanges and promotion best practices.

3. Experimenting management control within the administrations

34. The network of management controllers and of their referents, constituted in a project team has as main tasks:

- to establish a development plan of management control within the administration;
- to ensure the contribution of management control in the preparation and analysis of the budget at the level of actions and activities in a bid to ensure the matching of missions to means, the relevance of the projected levers, the search for efficiency, the elaboration of priority action plans;
- to involve the decentralized level in the elaboration of the objectives, indicators, targets of results;
- to develop a reference framework for management of performance specific to monitoring and analysis of the programmes' intervention policies.

4. The Management Dialogue

35. The management dialogue is all the processes of exchange and permanent consultation put in place within an administration to ensure a better involvement of all the stakeholders of performance in achieving its objectives.

36. The management dialogue is instituted by the Management Charter signed by the head of the administration, explaining and formalising the roles and the responsibilities of the various stakeholders who intervene in the implementation of the programmes. It equally specifies the paces of autonomy, the rules, the channels for sharing and circulation of information on the programmes.

37. The management Protocol organises the management dialogue within each programme and serves as communication and harmonisation support of the working processes.

38. A performance contract is signed between the heads of government departments and the heads of administrative public establishments involved in the realisation of the

objectives of the ministerial programmes.

D. OPERATIONAL MANAGEMENT

39. Each programme manager should engage the operational management process within their programme.

40. Operational management consists in the operational planning in a temporal horizon of the activities, their implementation, monitoring-evaluation and the production of reports. It identifies the operational objectives for the year accompanied by indicators and targets, plans the activities and tasks and identifies the human, financial, material and organisational means necessary for their realisation. It leads to the production of three documents namely: the Annual Work Plan, the Votes Consumption Plan and the Contract Award Plan.

41. Implementation for its part permits to ensure the effective realisation of the activities, the judicious use of budgetary resources, the proper execution of contracts and works.

42. Monitoring-evaluation aims at ensuring the collection, processing and analysis of the data of a programme with the goal of appraising the gaps between forecasts and realisations and where necessary carrying out the necessary adjustments in view of the desired results.

43. Reporting consists in the production of three types of reports by the main stakeholders of performance; the Activity Report which is within the competence of the activity manager, the Consolidated Activity Report under the responsibility of the action manager or of the administrative unit manager and the Annual Performance Report produced by the programme manager.

CHAPTER TWO: BUDGETARY NOMENCLATURES

A. AT THE LEVEL OF MINISTRIES AND CONSTITUTIONAL ORGANS

44. The budgetary nomenclature here takes into account the programme codified on three characters (unit of specialisation of budgetary votes and field of attachment of the public policies).

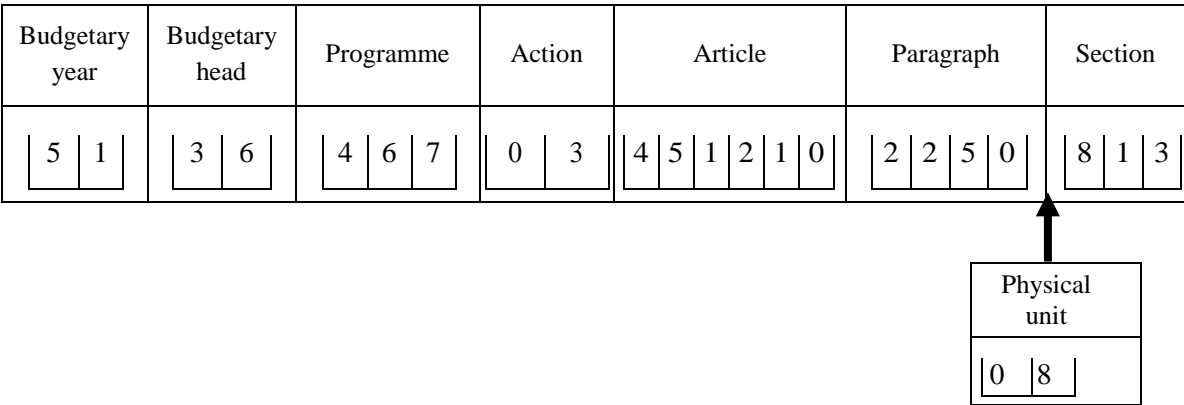
45. The codification of programmes is placed after the budgetary head. The programme is codified on three positions. The number ranges shall be assigned to the various budgetary heads by the administrator of the nomenclature. The programme code is given by choosing from the range attributed to the budgetary head a three-digit number not yet assigned to another programme.

46. The codification of actions is done on two (02) positions, in ascending order from 01 to 99.

47. The complete codification of the budgetary nomenclature of ministries and constitutional organs in twenty-two (22) positions is presented as follows:

1. In terms of service running

Fiscal year	02 positions (example 51, for the year 2017)
Head	02 positions (example 36, for MINTP)
Programme	03 positions (example 467: construction of roads and other infrastructure)
Action	02 positions (example 03: tarring of the non-structuring network and the local network)
Article	06 positions (example 451210: Divisional Delegation of Public Works Abong-Mbang)
Item	04 positions (example 2250: construction, development, renovation of roads, tracks and town roads)
Physical unit (for investment expenditure)	02 positions: complete and specify the economic nature of the expenditure by indicating the physical output expected from the realisation of a task (example 08: a km of town road network tarred for secondary town)
Section	03 positions (example 813 : infrastructure development)



2. In terms of service running

Budgetary year	02 positions (example 51, for year 2017)
Head	02 positions (example 20, for the MINFI)
Programme	03 positions (example 274: modernisation of budgetary management)
Action	02 positions (example 04: budgetary control)
Article	06 positions (example 330014 : Division of Budgetary Control, Audit and Quality of Expenditure)
Paragraph	04 positions (example: 6101: Purchase of office equipment and minor maintenance)

Budgetary year	Budgetary head	Programme	Action	Article	Paragraph
5 1	2 0	2 7 4	0 4	3 3 0 0 1 4	6 1 0 1

B. AT THE LEVEL OF ADMINISTRATIVE PUBLIC ESTABLISHMENTS

48. The budgetary nomenclature of Administrative Public Establishments is governed by Decree No. 2008/0446/PM of 13 March 2008. It is codified in twenty-one (21) positions as follows:

Budgetary year	04 positions (example: 2017)
Programme	03 positions (example 244: improvement of university governance)
Action	02 positions (example 02: improvement of the overall governance of the University of Yaoundé I)
Article	06 positions (example 220025: representation of the institution at home and abroad)
Paragraph	06 positions (example 612020: mission allowance in Cameroon)

Budgetary year	Programme	Action	Article	Paragraph
2 0 1 7	2 4 4	0 2	2 2 0 0 2 5	6 1 2 0 2 0

C. AT THE LEVEL OF REGIONAL AND LOCAL AUTHORITIES

49. The present budgetary nomenclature of Regional and Local Authorities (Decree No. 2010/1735/PM of 01 June 2010) is codified only by paragraph (economic nature) in six positions as follows:

Paragraph	06 positions (example 221 110: Development of roads and networks)
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PART TWO: ASSESSMENT AND COLLECTION OF REVENUE

50. Any budgetary revenue to be collected (revenue from dues and taxes, customs revenue, revenue from State property, other revenue) must be taken care of in accounting records and entered into the accounts according to the principle of assessed duties. This entering into account makes the public accountant concerned responsible for the recovery of the said debt and obliges him to produce justifications at the end of period in case of non-recovery.

51. Revenue collected by virtue of a collection voucher issued by authorising officers should equally be addressed to the competent accountant for book keeping.

52. Levies, duties and taxes which are not subject to voluntary payment at the due date, give rise to the issue of a recovery note. The recovery note is, in view of recording the debt it represents, entered into the accounts according to the principle of assessed duties by the territorially competent Tax Collector. A monthly statement of the rest to be recovered on the recovery notice should be drawn up by the competent accountant at the end of each month.

53. Levies, duties and taxes payable by taxpayers under the specialised management units of the Directorate General of Taxation (Large Taxpayers' Department, Medium-sized Enterprises Taxation Centre and Specialized Taxation Centres) are paid exclusively by bank transfer. Furthermore, in a bid to ensure their deductibility, all charges or fees equal or above five hundred thousand (500 000) francs paid by enterprises to all government departments and similar structures should be done exclusively by certified cheque or bank transfer. The administrations are therefore not supposed to ask for payments in cash.

54. Any payment by bank transfer of tax, duty, levy or royalty shall be accompanied by clear indications as to the identity of the taxpayer and the nature of the taxes and charges for which the payment is made. The payment by bank transfer gives rise to the issue by the financial institution of a transfer certificate.

55. Presentation of the bank transfer certificate accompanied by a summary statement of payment by type of tax and the references of the tax notice when the taxpayer has done electronic filing, gives rise to the automatic issuance of a receipt for payment to the taxpayer when filing their tax returns. The date shown on the transfer certificate is considered to be the date of payment.

56. The taxpayer and the financial institution are jointly responsible for the payments made and shall incur the same penalties in case of default.

57. The external constraint is exercised systematically against liable persons for the non-paying in of taxes deducted at source, as well as taxes and levies owed by delocalised taxpayers. It is understood as the transfer of power given by the Tax Collector to a public accountant or to another Tax Collector to pursue and recover owed duties.

58. The external constraint is issued by the assigning Revenue Collector to the address of:

1. all the Treasury accounting stations and particularly the General Pay Office for seizure and transfer of subsidies or transferred revenue meant for Regional and Local Authorities, Administrative Public Establishments or any other enterprises;
2. FEICOM through the Accounting Clerk for seizure and transfer of the share destined for Regional and Local Authorities;
3. all Revenue Collectors for recovery on relocated taxpayers.

59. As a result, all Public Accountants, upon reception of the external constraint issued by the Revenue Collector, shall immediately proceed to the seizure of the tax debts and their payment into the Public Treasury.

60. Any refusal or hindrance posed by the revenue collector, the Treasury Accountant, the accounting Clerk of the Treasury and the Paymaster General, shall engage their financial and personal responsibility according to the legislation in force. This failing is evidenced from the moment the Public Accountant to whom the constraint is addressed proceeds with the payment without recovering the State debt.

CHAPTER ONE: TAX AND CUSTOMS REVENUES

61. Operations realised on behalf of the State, Administrative Public Establishments, Regional and Local Authorities and the other subsidized bodies are subject to tax deduction at source.

A. TAX REGIMES

62. Three tax regimes are in force: the actual regime, the simplified regime and the discharge tax regime.

a. Shall fall under the actual regime, sole proprietorships and corporate entities that realise an annual turnover exclusive of tax equal or more than 50 million francs;

b. Shall fall under the simplified regime, individual enterprises and corporate bodies that realise an annual turnover exclusive of tax equal or higher than 10

million francs and lower than 50 million, with the exception of transporters and enterprises of gambling and entertainment games which are taxed according to the number of vehicles or machines exploited;

c. Shall fall under the discharge tax system, individual enterprises that realise an annual turnover exclusive of tax lower than 10 million, except for forestry exploiter, public ministerial officers and liberal professions.

B. PROCEDURE FOR THE ASSESSMENT OF TAXES RETAINED AT SOURCE

63. Assessment slips for levies and taxes deducted at source, must be made out by the tax centre to which the successful bidder is attached. They shall serve as attestation of retaining at source.

1. Within the commitment order zone

64. For bills to be paid by the State or its ramifications, an assessment slip shall first be made out by the Taxation Centre with territorial jurisdiction depending on the tax type, prior to any settlement of the expenditure concerned. This slip corresponds to the taxes and dues payable under the contract and to be deducted at source by Treasury accountants.

2. Within the purchase order zone

65. Deductions at source operated by public accountants during settlement of suppliers' bills shall be subject to the establishment by the Taxation Centre of the taxpayer's jurisdiction, of an assessment slip corresponding to the taxes and dues payable.

66. The slip shall be made out in triplicate, the first two copies of which shall be handed to the assigning Treasury accountant. The third shall be kept as counterfoil by the assessment services.

67. The Treasury accountant shall note the references on the copies given to him, return one to the assessment service and keep the other as a supporting document of his accounts.

68. Purchase orders, after endorsement by the territorially competent Financial Controller, shall be sent to the assessment service for issue of the corresponding slips.

69. Treasury accountants shall make sure that the assessment slip is established by the taxation services before stamping it "SEEN PAYABLE".

C. VALUE ADDED TAX

1. Collection of Value Added Tax (VAT)

70. Value added tax (VAT) is calculated at the rate of 19.25%.

71. Only enterprises under the actual tax system are liable for the VAT which they have the right to include on their bills.

72. By exception to the principle of the abovementioned liability for tax, and solely as concerns public orders, the deduction at source of VAT shall be obligatorily operated for all the suppliers of public bodies (State, Regional and Local Authorities, Administrative Public Establishments and other subsidized entities), without consideration of the supplier's tax scheme. As a result, as those of the actual scheme, taxpayers of the simplified system are subject to VAT deductions at source on the billings they send to public bodies within the framework of public orders.

73. Financial controllers shall assure the effective discharge of this tax.

2. Modalities of compensation and refund of VAT credits

74. Applications for compensation or reimbursement shall be accompanied by a certificate of non-indebtedness duly issued by the taxpayer's relevant taxation centre.

i. Taxes that can be compensated with VAT credits

75. Shall be compensable with non-taxable VAT, the VAT itself, excise duties and customs duties.

- regarding VAT, the compensation may cover both the principal of this tax and the Additional Council Tax attached to it;
- for excise duties, it is both the duties paid internally and those paid at the port;
- as for customs duties, they comprise of the Common External Tariff (CET), excluding service royalties like the Community Integration Tax or the computer royalty.

ii. Conditions for compensation

76. The compensation is subject to three conditions:

- justification by the applicant for an uninterrupted activity for over two years at the time of the application: the latter can be established by any means, including tax returns, receipts showing payment of taxes and dues, administrative tax documents, etc.
- the absence of a partial or general check of the current accounts: this means conversely that the taxpayer subject to a documentary control procedure or a spot check may, subject to the first condition referred to above, avail himself of this provision.

- the justification that the bills have not been settled in cash.

iii. Compensation procedure

77. The compensation cannot be done spontaneously by the taxpayer. The latter must submit a stamped application to the DGT or to the Minister in charge of Finance supported by the notification of the amount of credits approved by the relevant services, as well as proof of an uninterrupted activity for two years.

78. Following this application, the taxpayer is notified either of the authorisation to compensate the VAT credit by the above-mentioned taxes or rejection of the application.

79. The decision authorising the compensation is made by the Director General of Taxation. However, where the compensation is on customs duties or other charges payable at the port, like customs VAT or import excise duties, the decision authorising the compensation is taken by the Minister of Finance. In this case, the Treasurer Paymaster General proceeds to support the authorisation to compensate which can be total or partial, depending on the taxpayer's request. This support is evidenced by the issuance of a declaration of revenue addressed to the Excise Officer for clearance of duties owed by the taxpayer. In view of the declaration of revenue, the Excise Officer issues to the taxpayer a receipt confirming payment of the said duties.

iv. Compensation at the initiative of the administration

80. The compensation of VAT credits and tax liabilities of a taxpayer following a control procedure is also possible at the initiative of the Administration. In this case, it is done before the refund of credits to the taxpayer.

v. Supervision of the refund of exporters' VAT credits

81. Enterprises undertakings export operations shall benefit from the refund on the State budget of VAT credit realised within the framework of their export activities. in a bid to neutralize the VAT paid by exporters who do not collect VAT on export operations due to the zero rate applicable to such operations.

82. In addition to the customs references of the export operations carried out, exporters are expected to annex to their reimbursement application, the attestation of effective export issued by the Customs administration as well as the attestation of repatriation of funds issued by the administration in charge of the Treasury.

83. The amount of the refundable credit shall be limited to the amount of "theoretical" VAT corresponding to the exports effectively carried out and certified by customs documents. This maximum amount corresponds to the amount of VAT likely to be collected on transactions subject to the zero rate and giving entitlement to refund, if the normal rate of VAT was applied to them.

84. The amount used for the calculation of the ceiling corresponds to all the sums collected in respect of the realisation of the operations in question. Similarly, the amount of the operations on which the tax is calculated is the amount realized during the period in respect of which the refund is claimed. However, the amounts of exports not used for the calculation of the reimbursement ceiling may be carried forward to the subsequent application for reimbursement, without limitation of duration.

85. In general, when the VAT credit is lower than the refund ceiling, the latter applies to the entire amount of the credit. When it is higher, the portion of the credit that exceeds the ceiling cannot be refunded. It is carried forward to the following VAT returns.

vi. The reimbursement of VAT credits to industrial, leasing institutions and to marketers

86. Industrial and leasing institutions having acquired heavy equipment of which the corresponding VAT cannot be reduced by the settlement mechanism within a year, shall benefit from reimbursement of their VAT credit within three (03) months from the submission of their application.

The marketers are henceforth liable to the refund of VAT credits on a double condition:

- that their credits be the result of investments realised in the construction of filling stations;
- that their credits should not be resorbed over a period of one year through the normal mechanism of vote of charge.

vii. Prohibition from the refund of VAT on invoices paid in cash

87. Only the bills paid by wire transfer, cheques or electronically will serve as proof to seek reimbursement of VAT.

viii. Reimbursement of overpaid taxes

88. Sometimes taxpayers, either on their own doing, or because of the administration, pay an amount of tax or duty higher than the amount actually due. In principle, they are granted the right to charge this excess of wrongly paid duties and taxes, on duties and taxes of a similar nature, in accordance with the procedures of the General Tax Code.

89. However, the taxpayer is entitled to claim refund of the overpaid tax in the following cases :

- taxes and duties paid by the taxpayer, even though the latter is exempted from payment of this levy;
- the amount paid exceeds the amount due.

In this case, he shall inform the Minister of Finance for a tax refund claim supported by all the evidence about the undue nature of the payment, the effectiveness of such payment and the amount of the claim. The Minister of Finance, after examination by his services, decides on the merits or otherwise of the claim. He can then, either decide the partial or total rejection of the claim, or recognize its merits and to this effect issue a certificate of overpaid tax specifying the nature and exact amount of the tax to be refunded. This certificate is sent to the Directorate General of Budget commitment of the reimbursement procedures.

D. DEPOSIT OF INCOME TAX (IT) AND COMPANY TAX (CT)

1- The deposit of income tax of the CT for taxpayers under the actual assessment system.

90. The IT or CT deduction to be committed, authorised and liquidated is 2.2% including additional council tax (ACT) for taxpayers of the actual assessment system.

91. For forestry companies, the advance of 2.2% is deducted at source during the settlement of bills for the purchase of logs. This payment is increased to 15% for forestry companies that do not show proof of an exploitation authorisation duly issued by the competent authority.

92. However, for companies assessed under the actual regime within the sectors of administered margin, the base for the calculation of the company tax deposit is determined following special modalities.

Shall be referred to as sectors with administered margin, the sectors for the distribution :

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

93. The modalities for determining the basis for the calculation of the corporate tax advance of enterprises practising prices administered are as follows:

- for enterprises under the sectors of distribution of petroleum products, cooking gas, milling industry, pharmaceutical products and the press, the basis for calculation of the tax advance is composed of the gross margin, including all types of gratifications and commissions received to which a rate of 14% is applied;

- for production enterprises under the milling industry, the basis for calculation comprises the total amount of the production sold, after an abatement of 50% to which is applied a rate of 2.2%.

94. The 2016 Finance Law provides, for a period of three (03) years as from 1st January 2016, an exceptional method for calculating the deposit and the minimum tax under the corporate tax payable by the National Refining Company (SONARA). During the aforementioned period SONARA will benefit from a 50% reduction on its turnover as a basis for calculating the deposit and the minimum tax under the corporate tax.

2- Deposit of the income tax of taxpayers under the simplified scheme

95. The CT or IT deposit is committed and liquidated at the rate of 5.5% of the invoice, inclusive of ACTs, without distinction according to the nature the taxpayer's activity.

96. For the determination of the tax system of the taxpayers concerned, the financial controllers should refer to the attestations of non-indebtedness and registration issued by the competent taxation structure of the enterprise.

97. Financial Controllers and Public Accountants should particularly check if the deductions operated are in compliance with the legislation with regard to the rates of CT and IT to be deducted.

98. It should be recalled that there are no deductions at source in services between APEs, public and semi-public enterprises on the one hand and the enterprises authorized to deduct at source by order of the Minister in charge of Finance, on the other hand.

99. On the other hand, and subject to the exemption from withholding duly granted by the Minister in charge of Finance, the State deducts from all its suppliers, including those authorised to withhold at source.

100. Thus, the invoices of the service providers and suppliers of the aforementioned entities are not settled inclusive of taxes. Taxes and charges resulting from their transactions shall be withheld and returned to the treasury of the related tax structure no later than the 15th day of the month following the month during which the said deductions were made against the issuance of a receipt.

101. Finally, the requirement to present a declaration of withholding tax at source remains. It must be issued by the deferring entity, the mere fact of being included in the list of authorised undertakings being insufficient. In the case of State suppliers required to produce an issue bulletin, this condition is not required.

E. INCOME TAX (IT) AND COMPANY TAX (CT) DEPOSIT ON SERVICE PROVIDING COMPANIES

102. The deduction of 5.5% is operated at source by the State, regional and local authorities, administrative public establishments, public or semi-public enterprises and private enterprises under the specialized management units of the DGT, on fees, commissions, emoluments, paid to liberal professionals, natural or legal persons domiciled in Cameroon irrespective of the tax system.

103. The abovementioned deduction shall also apply to natural and legal persons domiciled in Cameroon and under the simplified scheme and the discharge tax.

Practical illustrations

104. Concretely, within the framework of transactions with the State, RLAs and APEs, the following indications must be given regarding the withholding at source on the invoice:

a. Invoice of a taxpayer under the actual assessment system :

- *VAT : 19.25% of the invoice amount Exclusive of Tax(ET) ;*
- *IT or CT deposit : 2.2% of the invoice amount ET ;*
- *Net to be paid to the supplier : 97.8 % of the invoice amount ET ;*
- *Amount inclusive of tax (IT) to be committed = Amount ET + VAT.*

b. Invoice of a taxpayer under the simplified assessment system or the discharge tax:

- *VAT : 19.25% of the invoice amount ET;*
- *IT or CT deposit : 5.5% of the invoice amount ET ;*
- *Net to be paid to the supplier: 94.5% of the invoice amount ET;*
- *Amount IT to be committed = Amount ET + VAT.*

c. Invoice of a liberal professional under the actual assessment system:

- *VAT : 19.25% of the invoice amount ET ;*
- *IT or CT deposit : 5.5% of the invoice amount ET ;*
- *Net to be paid to the supplier: 94.5%.*
- *Amount IT to be committed = Amount ET + VAT.*

F. AUTHORISATION TO RETAIN TAXES AT SOURCE

105. Since Public enterprises, APEs and RLAs are not authorised to automatically withhold taxes and dues paid on their budgets at source, the Minister of Finance annually draws up the list of public entities authorised to carry out deductions at source of VAT and the income tax deposit.

G. RATE OF DEDUCTION ON PURCHASES

106. The rates of the deduction on purchases are fixed as follows :

- 15% of the transactions amount, for taxpayers not featuring in the records of a taxation centre and carrying out import operations. This rate is increased to 20% where this taxpayer carries out sales under customs control;
- 10% of the transactions amount for taxpayers not featuring in the records of taxation centre ;
- 10% of the amount of transactions for taxpayers under the discharge tax scheme and carrying out imports ;
- 5% of the amount of transactions carried out, for traders under the simplified system ;
- 5% of the amount of transactions for taxpayers under the discharge tax scheme;
- 2% of the amount of transactions, for taxpayers under the actual assessment scheme ;
- 0.5% for transactions of purchase of petroleum products by operators of filling stations.

107. For the specific case of sectors with administered margins referred to below, a deduction rate of 14% is applied.

H. COLLECTION OF NON COMMERCIAL INCOME TAX (NCIT)

1- Scope of free tax-on-charge on non-commercial income

108. The remuneration under this category comprise:

- all types of remuneration allocated on the sidelines of wages by public and semi-public entities, especially session allowances, bonuses and gratuities served to members of ad-hoc or permanent committees and commissions (tenders boards, inter- or intra-ministerial committees, working groups, technical secretariats, project teams, etc.) ;
- remuneration paid to athletes, namely the various bonuses and, in general, all income of Cameroonian source paid to athletes and trainers involved in national or international competitions;
- remuneration paid to artists, including payments of any kind for shows or copyright and the various bonuses and rewards,
- remuneration served to members of boards of administration of APEs Enterprises of the public and semi-public sector for whatever purpose.

109. However, the following shall be excluded from the aforementioned withholding tax:

- bonuses with a statutory character;

- payments made in the form of reimbursement of expenses such as mission allowances;
- wage income paid to athletes and artists which are subject to withholding tax in accordance with the rules applicable to wages and salaries.

110. Allowances of a statutory nature are defined in Decision No 0000127/MINFI/DGI of 12 February 2016, as those granted to a beneficiary by a legislative or regulatory enactment.

111. The rate of withholding tax on NCIs is set at 10% plus 10% under the Additional Council taxes, making it 11%.

2. Modalities of taxation and paying in

112. The basis of the above levy shall be the gross amount paid irrespective of the amount, since the CFA 62 000 francs lower rate is exclusively for salaries. The public or private entities in which the payment is made shall deduct at source 11% of the gross amount including ACTs and pay the balance, which is 89% to the beneficiaries. The amount thus withheld must be declared and paid to the competent tax Collector attached to the structure having made the payment on or before the 15th of the following month.

113. For all public administrations, public establishments and similar structures located in the MFOUNDI Division, the declaration and paying in of the NCI deduction is done exclusively at the Specialized Taxation Centre for Public Establishments, regional and Local Authorities as well as other Bodies of MFOUNDI (STC-APES-RLAs-OB).

114. These entities should also attach to their declarations, a recapitulative statement of the sums paid in and the amount of the corresponding tax. For purposes of control, the paying structure should keep for a period of ten (10) years, the attendance or annotating sheets indicating, among other things, the name (s) and first name (s), signature, function or quality of the beneficiaries, the amount received as well as the date of payment.

115. Finally, the abovementioned levy is applicable to all remuneration paid on or after 1st January 2016, and is free from any other declarative obligations for the beneficiary.

I. COLLECTION OF RENTAL TAX

116. The rate of tax to be withheld at source from gross property income is 15%.

117. The rents paid by the State, Administrative Public Establishments, RLAs, corporate bodies and individual enterprises under the actual assessment scheme and the simplified scheme, are subject to this deduction.

J. COLLECTION OF SPECIAL INCOME TAX (SIT)

118. The Special Income Tax is levied at the rate of 15% on income of any kind served to legal or natural persons domiciled abroad, pursuant to the provisions of Article 225 of the General Tax Code. This rate is reduced to 7.5% according to the Franco-Cameroonian tax treaty for service providers resident in France, only in relation to remuneration and fees for studies and services relating to technical, financial and accounting assistance. Other services with French companies remain subjected to the standard rate of 15%.

119. The 2017 Finance Law has introduced two new rates in terms of SIT. The rate of 10% for the remuneration of spontaneous material services paid to non-resident enterprises having denounced taxation after the declaration and a rate of 5% for the remuneration within the framework of public command of which the successful bidders are not resident in Cameroon.

120. The SIT remains applicable to the delivery of furniture, materials or equipment within the framework of public contracts and orders, regardless of funding source. Thus, the delivery of furniture, materials or equipment to the State, RLAs, APEs, State owned companies and mixed economy companies, carried out by individuals or corporate entities not paying taxes in Cameroon are subject to the SIT.

121. Shall be liable to the SIT any remuneration for assistance services, rentals of equipment and material and all provision of services to oil companies including during the research and development phases except for services provided at high cost by an affiliated company during the research and development phases.

122. Financial controllers and public accountants shall ensure that only the net amount after the deduction is paid to State contractors domiciled outside the national territory.

123. Notwithstanding the above measures, the National Refining Company (SONARA) benefits from a 50% reduction of the base of the SIT for the acquisition of the equipment on the list adopted by decision of the Minister of Finance.

K. SPECIAL TAX ON PETROLEUM PRODUCTS

124. The rates of the Special Tax on Petroleum Products (STPP) are fixed as from 1st January 2017 at:

- super : CFA 110 francs;
- diesel: CFA 65 francs

125. The STPP due on the acquisition of fuel within the context of public contracts shall be excluded from support by the budget of the State, Administrative Public Establishments and Regional and Local Authorities. These taxes are henceforth the responsibility of the successful bidder.

126. The public orders on the acquisition of petroleum products should be subject to two separate commitment orders, one for the net amount of products supplied and the other relating to the payment of taxes thereon, notably VAT, the IT/CT advance and the STPP.

127. Consequently, for the acquisition of fuel by the MINDEF, the GDNS, the PG or the GDER two commitment orders should be established for the structure expected to deliver the said fuel, be it SONARA or any other entity.

L. MODALITIES FOR THE COLLECTION OF STAMP DUTIES.

1. Dimension stamp duties

128. The stamp contribution is paid either by the use of paper stamped by debit or by the use of stamping machines, or by affixing stamps or through visa stamp or a declaration or on a production of statements or extracts or a fixed-price.

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

2. Stamp duty on advertising

130. The State and its ramifications are subject to the tax on advertising expenses incurred by them.

131. The stamp on advertising is withheld by the state on ads paid for by the State and its ramifications. A 20% share of revenue from the stamp on advertising is allocated to regional and local authorities. The proceed of this share is paid by half, as appropriate, to the city council or municipality of the place where the advertising is done, the remaining 50% of the share being attributable to the RLAs, is centralized by FEICOM and distributed to all municipalities in the manner prescribed by regulation.

3. Automobile stamp duty

132. All motor vehicles and motor machines with two or three wheels circulating on Cameroonian territory are subject to the automobile stamp duty.

133. Stamp duties on automobile registration certificates and the transfer of imported used vehicles are paid in stamps offices opened at the one-stop shop at the time of crossing the customs cordon.

134. The rates of automobile stamp duties are set as follows:

- Motorcycles 2 000 francs;
- Three-wheel Motorcycles.....5 000 francs ;
- Vehicles from 02 to 07 HP 15 000 francs;
- Vehicle from 08 to 13 HP25 000 francs;
- Vehicle from 14 to 20 HP50 000 francs;
- Vehicles of over 20 HP 100 000 francs.

135. Administrative vehicles are exonerated from the automobile stamp duty. Administrative vehicle refer to vehicles belonging to the State in the strict sense, to the exclusion of RLAs, APEs and other subsidized bodies.

Shall thus benefit from this exemption, both duty vehicles, namely those used exclusively by an official holding a particular position of work, and service vehicles, that is those meant for the common use of a service.

136. Liable person for the automobile stamp duty of a duty vehicle belonging to APEs, RLAs and non-organic structures (Projects), is the user of the said vehicle, in this case the official to whom the vehicle is actually allocated. For service vehicles, namely those not allocated to specific officials, the said duties are taken care of by the budget of the structure concerned.

137. The following shall equally remain exempt from the automobile stamp duties:

- Vehicles contributing to the maintenance of law and order having registration plates specific to the Armed Forces, Gendarmerie and the National Security;
- Ambulances;
- Special vehicles registered "E", namely mechanical machinery and agricultural tractors;
- Vehicles on temporary admission used exclusively within the framework of international cooperation projects. sanctions

138. The rates of automobile stamp duty and the provided for in case of default of payment shall also apply to users of vehicles belonging to APEs and RLAs.

139. The 2016 Finance Law enshrined the principle of collection of automobile stamp duty by insurance companies henceforth constituted legal liable persons. According to this law, as from 1st January 2017, automobile stamp duties shall be paid exclusively in insurance companies during the settlement of the civil responsibility automobile insurance premium.

140. The automobile stamp duty is collected at the moment of the first subscription during a fiscal year of the civil responsibility insurance policy and this, in a single payment.

141. Three aspects thus characterise this new mode of collection:

- the moment of collection which is aligned on that of the insurance premium;
- the complete payment from the first subscription for the financial year;
- subordination of the issuance of the insurance attestation to prior payment of the automobile stamp duty when it is payable.

142. The automobile stamp duties collected are paid into the relevant Taxation Centre of the company at the latest on the 15th of the month following that of payment by the insured. Delay in paying in the insurance premium by an intermediary to his company is not opposable to the Tax Administration.

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

144. In accordance with the provisions of article 601 of the General Tax Code, the following offences are liable to tax and/or penal sanctions:

- failure to provide proof of payment of the stamp duty to the officials in charge of control;
- failure to pay the automobile stamp duty duly established during control;
- the non-payment of the automobile stamp duty by the insured who has not taken out or renewed his policy at the end of a fiscal year.

145. Failure to pay automobile stamp duty by the actual debtor, shall be sanctioned by a penalty consisting of the payment of an additional duty corresponding to 100% of the duty normally due.

146. The modalities of checking the payment of automobile stamp duties and sanctions, if any, shall be fixed by the Minister of Finance.

4. Stamp duty on passports

147. The rate of stamp duty on national passports is fixed at CFA 75 000 francs be it for their issuance, their renewal or their extension.

5. Stamp duty of transportation contracts

148. Transporters shall pay the stamp duty on transportation contracts exclusively at the revenue collection office of the taxation centres to which they are attached.

6. Airport stamp duty

149. The 2016 Finance Law grants the benefit of reimbursement of the airport stamp duty to diplomatic missions, subject to reciprocity and under conditions laid down by regulations.

M. PROCEDURE FOR LEVYING, ASSESSMENT, CONTROL, DISTRIBUTION AND COLLECTION OF LOCAL AND SPECIAL TAXES

1. Levying of local and special taxes

150. Local and special taxes especially the audio-visual royalty, contributions to consular chambers, the contribution to the Housing Loan Fund of Cameroon (CFC) and the contribution to National Employment Fund are paid using a single issuance voucher labelled in favour of the competent Tax Collector or Treasury Accountant.

151. The single voucher summarises all the tax elements that are subject to global payment to the tax collector. Hence, there is no question of multiple vouchers or separate cheques issued based on the beneficiary entities. The taxpayers shall specify, in appendix 1 the statements or supports of the payment, the details of duties to be paid and the amount corresponding to each beneficiary according to the model provided by the administration.

152. Enterprises under the actual taxation system that recruit young Cameroonian graduates under the age of 35 for a first job under an indefinite duration or fixed-term contract, or a practical training period for pre-employment, are exempt of tax and employer contributions on wages paid to these young people, with the exception of social security contributions. To be eligible for this measure, a company operating under the actual regime must not already benefit from a special tax waiver or a special tax incentive scheme. In this way, the enterprise transmits to the tax authorities, for declarative purposes, the list of persons recruited, together with the supporting documents (copies of the NIC, the contract, an undertaking on honour that it is a first job).

153. This measure is valid for a period of three (03) years, period extended to five (05) years if the recruitment is done in economically stricken areas the limits of which are drawn by regulation.

2. Liquidation of local and special taxes

154. The principle of the single payment does not affect the method of settling local and special taxes. These latter will continue to be paid as in the past by taxpayers in compliance with rates and tariffs in force, on declarative supports and forms put at their disposal.

155. The services in charge of monitoring and managing taxpayers must ensure that statements or payment documents are necessarily accompanied by the detail the duties and shares relating to each of the beneficiary administrations.

3. Collection of local and special taxes

156. In exchange for the voucher issued by the tax authorities, a receipt is issued to the taxpayer showing the details of the duties paid which are generally returned to the Treasury by the Tax Collector who carried collected the duties.

157. For the specific case of companies under specialized management units with establishments in different municipalities, they must declare and pay all taxes meant for regional and local authorities, under the same conditions as above. They must also specify the detail and the amount of taxes for each of the beneficiary councils or public bodies. Payment orders relating thereto are made payable to the Tax Collector and not directly to the municipalities.

158. Within the context of the single payment of taxes to the benefit of the State and the beneficiary organisations of special taxes, tax collectors ensure the distribution during accounting by assigning the quotas of each beneficiary in the accounts opened for this purpose. The resources collected in the network of treasury stations are centralized to the higher or centralizing accounting officer by the 10th of the following month.

159. For each of the correspondents, a single centralizing accounting officer is designated assignee of his operations. In order to ensure traceability of the operations of each of the correspondents, they are associated with the monthly validation of operations by the Treasurers Paymaster General before transfer to the accounting officer assigned to their operations.

160. The Public Treasury assures the financial service of Administrative Public Establishments and Regional and Local Authorities, just as commercial banks, and manages the deposits of Public Administrations. As a result, withdrawal and transfer orders of its correspondents and depositors are executed at its counters.

4. Control of local and special taxes

161. The General Tax Code specifies the distribution of powers in terms of control of local taxes, between services of the State and those of Regional and Local Authorities.

162. Thus, the control of local taxes namely the business tax, liquor licences, discharge tax, the additional council taxes, the tax on land ownership and real estate, the stamp duty on motor vehicles, property transfer fees, the tax on games of chance and entertainment, the annual forestry fee, the local development tax and tourist tax, falls under the domain of taxation services.

163. As for council taxes, their control is provided by the relevant departments of Regional and Local Authorities.

164. However, certain control operations can be organised jointly by services of the State and the council, after concerted programming.

165. The control of special taxes is insured by the tax authorities.

5. Collection of local development tax

166. The local development tax is an inter-municipality and equalization revenue for wage earners of the public and enterprises of the LTD.

167. The proceeds of this tax are allocated to FEICOM or to any other organisation in charge of centralizing and equalization.

168. It is therefore important to distinguish between the following situations:

- for public employees, it is retained at source by the Treasury and paid to FEICOM;
- for private employees under the Large Taxpayers Department, specialized taxation centres (STCs) of APEs, district taxation centres or Divisional taxation centres, the tax shall be deducted at source by employers and paid in to the Tax Office for its assignment to FEICOM via the Public Treasury.

6. Withholding of 10% on local taxes and quasi-taxes under the cost of assessment and collection

169. All taxes and levies collected by the Administration on behalf of Regional and Local Authorities or revenue services of government agencies and consular chambers are subject to a withholding tax of 10% to the benefit of the administrations in charge of tax assessment and collection.

170. These notably include proceeds of the following levies:

- the additional council taxes;
- the business tax;
- liquor licences;
- the land ownership and real estate tax;
- the stamp duty on motor vehicles;
- the property transfer tax;
- the tax on games of chance and entertainment;
- the annual forestry fee (on the share of 50% allocated to municipalities) ;
- the local development tax;
- the stamp duty on advertising;
- the audio-visual royalty;
- the tourist tax;
- Contributions due to consular chambers;
- the contribution to the Housing Loan Fund (CFC);

- the contribution to the National Employment Fund.

This quota is subject to a quarterly breakdown by the competent services.

7. Provision of the funds of regional and local authorities and public organisations

171. The provision of resources to correspondents should consist in crediting their accounts 421 "financial service" from the various accounts 47 and 48, in order to facilitate their withdrawal and transfer to the counter of their assigned accountant. Thus:

- a.** As concerns city councils and sub-divisional council municipalities (property tax and transfer fees), their resources are made available by the relevant Paymaster General or the Divisional treasurer, where the latter are situated outside the headquarters of financial districts;
- b.** As of Councils, the proceeds of the following Council taxes, business licence, liquor licence, tax on games of chance and local development tax, is paid in by the Divisional Treasurers or Sub-Divisional treasurers from the movement of funds received from the Tax Collectors. This movement of funds is accompanied by a summary of the receipts to the benefit of the councils jointly signed by the Tax Collector and the Divisional treasurer. The Divisional Treasurers and the Sub-Divisional treasurers then proceed to putting the proceeds of the said taxes at the disposal of the various beneficiaries Councils. This provision is made in accordance with the summary mentioned above.
- c.** With regards to the revenue allocated to the CFC, the NEF, to the CRTV and the consular chambers, their resources are made available by the Paymaster General, the relevant Treasurer Paymaster General or the Divisional Treasurer, when these latter are located outside the headquarters of the financial districts.

N. MODALITIES FOR ASSESSMENT, CONTROL, COLLECTION AND LITIGATION OF SPECIFIC TAXES.

172. The 2015 Finance Law sets the rate of mining taxes and royalties and devotes the exclusive competence of the tax authorities in terms of assessment, collection and control of taxes and royalties of the mining sector. The legislator has however arranged the terms of collaboration and sharing of expertise between the taxation and mining administrations.

1. Modalities of assessment, collection and control of taxes and royalties of the mining sector

a) Determination of the tax base

173. The competent services of the Ministry in charge of mines shall put at the disposal of tax management services, no later than the fifth (5th) of each month, the information on the quantities of minerals extracted monthly by each mining company. This data is centralized by the Mining Revenue Securitization Programme (MRSP) and put at the disposal of the services. The same shall hold true for information relating to titles, permits and other miscellaneous documents.

- **As concerns the extraction tax**

The base of the tax for the extraction of quarry substances is made up of the volume the materials extracted.

- **For the ad valorem tax**

The base of the ad valorem tax on precious stones, precious metals, base metals and other minerals is calculated on the basis of the market value on the pit head of the mineral substances extracted during the research and/or exploitation works.

174. The market value referred to above is fixed as required by decision of the Minister in charge of Finance.

175. In addition, the base of the ad valorem on geothermal deposits, spring water, mineral water and thermo minerals is calculated on the volumes extracted. When the mining title is not exploited by the holder of the exploitation permit, the annual area royalty is jointly due by the holder of the exploitation permit and the actual exploiter.

- **As concerns the annual superficial royalty**

Holders of authorisations for artisanal exploitation of a quarry, permits for the reconnaissance and exploitation of quarries, permits for reconnaissance, research and exploitation shall be subject to the payment of an annual royalty calculated on the surface area of the land featuring on the permit or authorisation.

The amount of the annual superficial royalty due by holders of industrial exploitation permits and permits for small mining exploitation can not be lower than CFA four million (4 000 000) francs and CFA two million (2 000 000) respectively.

b) Collection modalities

176. The fixed fees relating to the award, renewal or transfer of a licence, a permit, a mining title or a quarry relating to research or exploitation of mineral substances or a

quarry are paid exclusively to the competent tax collector. The payment of fixed fees is a prerequisite for any assignment, renewal or transfer of reconnaissance licences, mining documents or titles.

177. Similarly, the surface royalty as well as the extraction tax and the ad valorem tax are paid exclusively to the competent tax collector. It should also be recalled that for the first year, the annual surface area royalty is paid by the holders of mining titles to the competent tax collector, within sixty (60) days from the date the calculation statement is established by the competent administrative services in charge of mines. For the subsequent years, the annual surface area royalty is paid voluntarily by the debtors on declaration to competent tax collector on or before the 31th January of each financial year.

178. For taxpayers under the LTU, the METCs and CSI, the payment of these taxes is exclusively made by transfer order or electronically, regardless of the amount. For the other taxpayers, cash payments are allowed only for duties of which the amount is less than CFA one hundred thousand (100,000) francs.

179. However, the ad valorem tax on mineral substances and the corporation tax payable by enterprises engaged in semi-mechanized mining crafts may be collected in kind by deducting from the gross output of the said enterprises. An order of the Minister of Finance shall lay down the procedures for such accounting.

c) Control and litigation procedures

180. The procedures for control and recovery of mining levies, penalties for non-compliance with declaring obligations and payment of taxes and mining royalties, as well as the rules applicable in contentious cases are those of common law set by the book on tax procedures.

2. Terms of distribution and allocation of the proceeds of specific mining taxes and the Annual Forestry Royalty (AFR)

181. The proceeds of the AFR, the ad valorem tax and the royalty including that on the spring water, mineral water and thermo minerals are distributed as follows:

- 50% in favour of the State;
- 50% in favour of the beneficiary Municipality, including:
 - support for collection: 10% of the 50%, which is 5%;
 - centralization to FEICOM: 36% of the 50%, which is 18%;
 - council areas of location of the forestry exploitation title: 54% of the remaining 50%, which is 27%.

One-quarter (6.75%) of the local authority's share is exclusively allocated to development projects carried out by local populations.

182. The share centralized by FEICOM is distributed to sub-divisional councils and councils. The 10% representing support for collection are retained by the Public Treasury as assessment and collection costs for the administrations concerned.

183. City councils are not eligible for the allocation of the proceeds of the annual forestry royalty.

O. DETERMINATION OF THE AMOUNT OF PROSECUTION FEES

184. Each prosecution instruments issued by the constraints bearers must state, under pain of nullity, the amount of the prosecution fees whose rate is 1% of the debt amount, including fines, put at a ceiling of CFA 100 000 francs and meant for the remuneration of the constraint bearers.

185. These fees are recovered under the same conditions and procedures applicable for the recovery of taxes in principal and other increases. To do this, the instruments which must mention the prosecution fees are those relating to:

- the warning worth order to pay;
- seizure;
- sale;
- the garnishee notice, when it involves the seizure of funds in the keeping of a third party;
- closure of establishment, where the taxpayer pays and calls for the opening of the establishment.

P. SUSPENSION OF EXONARATIONS AND EXEMPTIONS FROM TAXES, DUTIES AND LEVIES FOR REASONS OF TRANSFER.

186. The 2015 Finance Law formally enshrines the prohibition of exonerations from the payment of a tax by any enterprise due to the transfer of the said tax. Accordingly, no tax exemption may be granted to enterprises or other liable entities for reasons of transfer of the proceeds of the said levies.

187. Similarly, in application of the principle of non-transfer of revenue, the taxes withheld at source or for which the taxpayer is only the legal liable person shall not, in any case, be subject to any form of compensation. This notably concerns VAT, the STPP, stoppages on salaries and, in general, all taxes for which a taxpayer is the collector by virtue of the legislation and the regulations in force.

Q. SUSPENSION OF TAX CLAUSES NOT IN COMPLIANCE WITH THE LAWS AND REGULATIONS

188. The 2016 Finance Law consecrates the formal suspension of signature of agreements or specifications containing tax clauses not provided for by the laws and regulations instituting legally established special tax regimes. Also the obligation of tax benefits both in form and in substance must henceforth comply with the general framework of the special tax regimes already legally established. With regard to conventions (commercial contracts, public contracts ...) containing derogatory tax clauses other than those legally instituted, their signature is subject to the prior validation of the said clauses by the Minister of Finance.

189. The 2017 Finance Law reinforces this prohibition by rendering null and void the conventions and specifications containing tax clauses not validated by the Minister of Finance.

R. STATE PROPERTY, SURVEYS AND LAND TENURE REVENUE

190. The assessment of revenue from State property, surveys and land tenure is entrusted to the services in charge of State Property, Surveys and Land Tenure. Collection falls under the competence of the Public Accountant. However, the control of this revenue falls under the competence of the taxation administration for assessment and the Directorate General of the Treasury for collection.

a) As concerns the control of assessment, it is a question of verifying that the duties featuring on the Payment Orders established by the Registrar of State Property, on the one hand, and on the Transfer Deeds issued by the Surveys department on the other hand, have been regularly calculated.

In practical terms, branches of the Programme for the Securitization of Revenue from State Property, Surveys and Land Tenure instituted within the services of Land Surveys and Conservation should ensure that the duties assessed have been correctly calculated taking into consideration the assessment rules, notably the rates and the bases in force.

b) With regard to the control of collection, it is a question for the Treasury services to compare and verify on a monthly basis the concordance between the amounts assessed and those effectively paid into the Public Treasury. “large enterprises”, obligatorily make the payment of State property, surveys and land tenure duties by direct transfer from their bank accounts to that of the Public Treasury at the Central Bank, as is the case with common law taxes. This operation should be accompanied by a formal note issued by the assessment services with the obligation to inform the Treasury services for the follow up of the recovery, and those of State Property for updating.

S. TAXATION AND COLLECTION OF CUSTOMS DUTIES

191. The 2017 Finance Law has provides for the strengthening of measures to broaden the tax base and improve the business climate.

It is thus a question of:

- a)** Subjecting certain categories of vehicles to the payment of excise duty, in particular for vehicles over 10 years of age (passenger vehicles) and over 15 years (public transport vehicles, commercial vehicles and tractors, With the exception of agricultural tractors);
- b)** The suppression of excise duties on vehicles of less than 10 years;
- c)** The reinstatement of customs duties and taxes on certain products partially or wholly exempt from taxation. So:
 - Powdered cement called “clinkers” in tariff position 252310 0000 are subject to an import duty of 10%;
 - Fish in tariff positions 030211 0000 to 030569 0000 are subject to a customs duty of 5% on import, except for tariff positions 030212 0000 to 030214 0000, 030290 0000 to 030319 0000, 030390 000, 030520 000, 030541 0000 and 030562 0000 which bear the normal rate of the Customs Common External Tariff;
- d.** Subjecting of certain valuable fish derivatives under tariff positions 030390 0000 and 030520 0000 to the general excise duty rate of 25%;
- e.** Determination of the African Integration Contribution (AIC) for imports from third party countries to the African Union at 0.2% of the assessed value;
- f.** Establishing the export duty for timber exported in logs (20%), beans and medicinal plants (2%);
- g.** The fixing of the default interest rate at 1.5% per month of delay without exceeding 50% of the total amount of customs duties and taxes concerned calculated on the due date of the debt for certain operators benefiting from Customs facilities (direct clearance, moratorium, clearance credit, ...) and derogating customs regimes;
- h.** The liquidation and collection by the Directorate General of Customs of all taxes related to the export of certain cash crops such as cocoa and coffee, formerly collected directly by certain bodies (ONCC, CICC, FODECC, SODECAO) and the reconfiguration of the said levies in such a way as to deduct 10% directly paid to the Public Treasury for exit duty, the remainder being transferred to the accounts of the said bodies according to the modalities fixed by regulation.

192. Customs debts which have not been subject to spontaneous recovery at the due date shall give rise to a constraint submitted to the judge’s visa and notified to the person liable for the duty and to the latter’s bankers, who are supposed to put the sums reclaimed at the disposal of the Public treasury.

T. REGISTRATION FEES FOR MORTGAGES AND PRIVILEGES

193. Within the framework of the liquidation of financial institutions and the mandates entrusted by the State, the company in charge of the recovery of State debts (DRC) is exempted from the payment of duties relating to mortgages and privileges up to the realisation of the mortgage.

194. It should be noted that this measure only differs the payment of registration fees on mortgages due by the DRC, and thus is similar to an ad hoc rather than a definite exemption.

195. Indeed, the said charges are still due payment. However, they can only be paid by the DRC once the mortgage is realised. Controls for the verification of the payment of these dues shall be carried out annually by Treasury services.

CHAPTER TWO: SERVICE REVENUES

196. The mechanisms for the collection and recovery of service revenues and paying them into the budget of the State, RLAs and other public organisations ought to be better organised in view of increasing their efficiency.

197. With regard to revenue to be distributed, only the Treasury is authorised to credit beneficiaries' accounts with the amount of their share based on the payment statements produced by intermediate revenue officers.

198. Detailed statistics of the recovery of service revenue, centralised monthly by each Treasury Paymaster General within his financial jurisdiction, should imperatively reach the Directorate General of the Treasury, Financial and Monetary Co-operation at the latest on the 10th of the following month.

199. Services entitled to benefit from the transfer of all or part of the revenue they generate are bound to communicate to the territorially competent Treasurer Paymaster General for transmission to the Directorate General of the Treasury, the statement of all taxes collected with regard to set objectives as well as those still to be collected.

200. As for rental royalties, a statement of unpaid dues shall be addressed on a quarterly basis, to the Ministry in charge of Finance (Directorate general of the Treasury, Financial and Monetary Co-operation) by the competent services of the Ministry in charge of State Property.

CHAPTER THREE: REVENUE COLLECTION SERVICES

201. The accounting documents of an intermediate revenue collection officer (journal, receipt booklets) must be numbered by the authorising officer and initialled by the

territorially competent Treasurer Paymaster General or by the Accountant for Administrative Public Establishments (APEs), the Municipal Treasurer for RLAs.

202. The accounting operations of the revenue collection officer shall be attached to the management of the territorially competent treasury station and performed as follows:

- issuance of a receipt to the paying party after receiving the cash;
- entering the accounts in the journal;
- keeping of collected revenue in a safe or, failing that, making of daily payments to the territorially competent treasury station;
- payment of all revenue collected every 10 (ten) days at the latest to the assigning treasury station and every five (5) days for stations handling large amounts of revenue and previously identified by the Treasurer Paymaster General;
- daily or ten daily transmission of the accounts to the competent treasury station as well as the various periodic situations co-signed by the revenue collector and the official of the revenue-generating Ministry to the Directorate General of the Treasury.

Since the revenue collector is not a paymaster, he shall refrain from paying for expenditure of whatever nature. He shall pay in his revenue to the assigned treasury station within the set time limits. Where payment is by cheques or money order, he shall turn in same at the relevant treasury station just as the cash, against a treasury receipt.

203. In any case, the heads of treasury stations must be involved in monitoring the management of the revenue collection services (functioning of the revenue collection services and the collection of service revenue) under their financial jurisdiction and serve reminders to revenue collectors who fail to turn in funds collected within the set deadlines.

204. The following conditions must be fulfilled to become a revenue collection officer:

- be of good morals;
- be a civil servant or State Agent of at least category 5, in active service;
- having never been put on debit for shortage;
- in case of reappointment or transfer, having regularly produced his accounts.

205. Treasurer Paymasters General, Divisional treasurers, Sub-divisional treasurers and Accounting Officers shall ensure the follow up of the functioning and management of revenue collection services. They shall render accounts on a monthly

basis to the Director General of the Treasury, Financial and Monetary Co-operation of their activities in this domain (revenue level, problems encountered, measures taken or earmarked to increase revenue).

206. In particular, they shall make sure that receipt booklets are used:

- in all schools within their area of jurisdiction, in order to make it possible to check enrolments and ensure a better control of both school fees and examination fees;
- in hospitals, especially for the recovery of costs.

The treasury accountant shall be responsible for the management of the intermediate revenue officer attached to him. He should consequently take all necessary measures to prove his responsibility notably by carrying out documentary and on-the-spot controls.

Treasurer Paymasters General should forward to the Directorate General of the Treasury, at the beginning of the fiscal year, proposals for the appointment of revenue collectors within their respective financial jurisdictions.

The revenue generated by the specialised institutions of the Ministry of Social Affairs shall be used entirely for the functioning of these institutions, subject to the respect of the budgetary and accounting rules reiterated in this circular.

207. The share of stadium gate fees reverting to the Ministry in charge of Sports shall be paid in full into the Public Treasury.

CHAPTER FOUR: PROCEDURES FOR RETAINING AT SOURCE AND PAYING IN OF TAXES ON THE IMPLEMENTATION OF CASH ADVANCES AND DISBURSEMENT OF FUNDS

A. THE VARIOUS DEDUCTIONS TO BE MADE

208. Deductions to be made by managers/cashiers of imprest accounts and disbursed funds, as appropriate, are as follows:

1. Value Added Tax (VAT) at the rate of 19.25% when paying for services and supplies.
2. the deposit of the Income Tax (IT) at a rate of 5.5% for taxpayers under the simplified scheme or 2.2% for those under the actual scheme;
3. the deposit of 5.5% on the fees, emoluments and commissions paid to liberal professionals irrespective of the tax system ;
4. the special income tax paid abroad (SIT) at the rate of 15%, 10% or 5% on the benefits paid to persons domiciled abroad (7.5% as concerns technical

- assistance fees paid in France) to the exception of services relating to drugs and medical supplies that are exempt from the SIT;
5. the personal income tax (PIT) on salaries, bonuses and other benefits served by the entity in question according to the scale of deductions provided by the tax authorities;
 6. non-commercial income tax at the rate of 11% on allowances, gratuities, bonuses and per diems paid on the sidelines of salaries, the remuneration of athletes and artists and the remuneration paid to members of boards of directors, of APEs, public and semi-public enterprises for whatever purpose;
 7. the 15% deposit on rents paid by imprest account where applicable.

B. MECHANISM OF DEDUCTION AT SOURCE

209. In the procedure of disbursement of funds, a control for the provision and availability of taxes and levies must be made in advance by the financial controller and the assignee public accountant before affixing the budgetary visa and the indication "*Seen, payable*".

210. During the placing of each order, the Authorising Officer shall ensure the availability of financial resources to cover both sums due to a third party contractor of the administration and for the payment of all taxes and levies relating thereto.

211. Thus, at the time of the actual payment of the expense, the manager or cashier necessarily deduct at source the taxes and levies concerned, and will only pay the net amount remaining to service providers and beneficiaries concerned.

212. On or before the fifteenth (15th) of the month following payment of the expenses, the manager draws up a summary of all deductions made during the previous month stating where applicable, the name of the successful bidder, his unique identifier (UIN), the nature of taxes withheld at source. He shall attach thereto the following supporting documents:

- a duplicate of the invoice;
- the Document of Information on the personnel employed (DIPE) or any statement in lieu thereof;
- two (02) aspects of the issue bulletin.

213. As regards deductions from the provision of funds, their paying in is done immediately after the operation that caused this procedure and, in any case, before a period of thirty (30) days after which the supporting documents of the expenditure must be forwarded to the Financial Controller for clearance.

C. PLACE OF PAYMENT OF TAXES WITHHELD AT SOURCE

214. The deductions operated, backed by set of supporting documents are paid against receipt at revenue office of the Specialized Taxation Centre of Administrative Public

Establishments, Regional and Local Authorities and other Organisations of the MFOUNDI Division (STC, APE-RLA-OM) in terms of imprest accounts domiciled in the Mfoundi Division. With regards to the imprest accounts executed out of Mfoundi Division, the paying in of taxes withheld at source is made at the tax office of the relevant taxation centre.

215. For administrative units not equipped with a Taxation Centre, the paying in of these deductions is done in counters of the assignee Treasury Station.

D. CONTROL OF THE DEDUCTION AND PAYING IN OF TAXES AND LEVIES

216. The Directorate General of Budget and the Directorate General of Taxation shall check the effective deductions and paying in of taxes from imprest accounts and the provision of the funds following a quarterly schedule. These control missions carried out by the Directorate General of Budget, may give rise to arrears of taxes and duties with interest on late payments and other increases in the event where the amount deducted or paid in is insufficient.

217. The default of deduction and/or paying in of taxes and levies resulting from the execution of imprest accounts is an irregularity which may involve the personal, criminal, financial and disciplinary liability of the manager or cashier. The amount of taxes and levies thus owed will be charged on him.

PART THREE: MEASURES TO SUPPORT ECONOMIC GROWTH

CHAPTER ONE: MEASURES RELATING TO THE PROMOTION OF THE STOCK MARKET

218. The 2017 Finance Law extends the scheme for the promotion of the stock market by three years. As such, companies that issue securities on the securities market of the Cameroon stock exchange benefit from the application of a reduced corporate tax rate of 25% for three (3) years from the year of resignation.

This reduction is granted to companies listed on the stock exchange within three (3) years from 1 January 2017.

CHAPTER TWO: MEASURES RELATING TO THE PROMOTION OF EDUCATION, VOCATIONAL TRAINING AND HEALTH

219. The 2017 Finance Law establishes a special tax regime for the promotion and support of the education and health sectors. Accordingly, in accordance with the provisions of Article 120 of the General Tax Code, private education, training and

health establishments, whether secular or denominational, duly authorised by the competent authority, shall benefit from the following tax advantages:

- in their capacity as real liable persons:
 - exemption from the payment of the licence contribution;
 - exemption from the payment of the tax on land ownership on the buildings used for their activities when the latter are wholly owned by them;
 - exemption from corporation tax and from the tax on industrial and commercial profits, when they do not pursue a lucrative goal.
- in their capacity as legal liable persons:
 - exemption from the obligation to collect VAT on all services offered by these establishments, whether they relate directly to their main activity of teaching or the provision of healthcare, or whether they are ancillary thereto such as catering, the distribution of supplies, textbooks and uniforms, school transportation, the sale of medical consumables and pharmaceuticals;
 - obligation to withhold at source and pay in of the personal income tax of the personnel they employ according to the wage stoppages scale;
 - obligation to withhold at source and pay in property tax when they are tenants of the buildings used for their activities.

CHAPTER THREE: MEASURES RELATING TO THE REHABILITATION OF DISASTER ZONES

220. The 2017 Finance Law establishes a special tax regime for the promotion of investment in economically disadvantaged areas. To this end, enterprises carrying out new investments in such zones shall be exempt from the following taxes and dues:

- at the installation phase, which may not exceed three years:
 - exemption from the business licence contribution;
 - exemption from VAT on the acquisition of goods and services;
 - exemption from registration fees on real estate transfers related to the setting up of the project;
 - exemption from the property tax on the buildings allocated to the project.
- for the first seven years of operation:
 - exemption from the business licence contribution;
 - exemption from CT and the minimum collection;
 - exemption from tax and employer charges on the salaries paid to employees.

To benefit from these tax advantages, the investments must meet the following alternative criteria:

- induce the creation of at least ten (10) direct jobs;
- use 80% of the raw material produced in the said zone.

The benefit of this regime is subject to prior validation by the tax authorities of the projected new investments.

Disaster areas are specified in a regulatory text.

CHAPTER FOUR: MEASURES RELATING TO THE PROMOTION OF THE AGRICULTURAL SECTOR

221. The 2017 Finance Law strengthens the special tax system for the promotion of the agricultural sector (agriculture, livestock and fisheries). It is with this in mind that Article 122 of the General Tax Code provides for the following tax advantages:

- Waiver of tax and employer charges on wages paid to seasonal agricultural workers by individual farmers;
- exemption from VAT on the purchase of pesticides, fertilizers and inputs used by producers, as well as the agricultural, livestock and fisheries equipment and materials set out in the annex to this part;
- exemption from registration fees for transfers of land used for agriculture, livestock and fishing;
- exemption from registration fees for loan agreements for the financing of agricultural, livestock and fisheries activities;
- exemption from the property tax on property belonging to agricultural, livestock and fisheries enterprises and meant for such activities, excluding buildings for office use.

CHAPTER FIVE: MEASURES RELATING TO THE PROMOTION OF LOCAL MATERIAL AND RAW MATERIALS

222. The 2017 Finance Law establishes a tax system to promote the use of local materials.

In this context, public establishments promoting the use of local building materials shall benefit from the following tax advantages:

- exemption from VAT on the purchase of equipment and materials used to manufacture local building materials as well as on the sale of products made from these materials;
- submission to the Company Tax at a reduced rate of 20%;

- application of a 50% abatement on the basis of the monthly corporate tax instalment.

Similarly, new beverages produced and packaged exclusively from the local raw material, unless there is absolute unavailability of an ingredient on the local market, shall be liable only to the ad valorem excise duty to the exclusion of the specific excise duty referred to in Article 142 (8) 1. In this case, no abatement shall be made on the calculation of the ad valorem excise duty.

The percentage of the raw material derived from local agriculture can not be less than 40% of the components used and the materials for packaging, when they are non-returnable, must necessarily be recycled in Cameroon.

This measure shall apply to new beverages placed on the market as of 1 January 2017.

CHAPTER SIX: MEASURES RELATING TO THE PROMOTION OF INNOVATION

223. Within the context of the promotion of innovation to enhance the competitiveness of our enterprises, the 2017 Finance Law introduced a tax regime for the promotion of research and development.

As such, enterprises operating under the actual tax regime can benefit from a tax credit for the research and innovation expenses they incur.

The research and innovation expenses eligible for the tax credit are:

- provision for depreciation and amortization of fixed assets acquired in new condition for scientific and technical research;
- personnel costs relating to researchers and research technicians directly and exclusively dedicated to these operations;
- donations and gifts made in favour of independent researchers;
- expenditure related to the acquisition of the exploitation rights of inventions by Cameroonian researchers;
- expenditure incurred for carrying out research and innovation operations entrusted to public or private research bodies, higher education institutions or independent researchers approved by the ministry in charge of research.

The tax credit rate is 15% of the above research and innovation expenses. It is put at a ceiling of CFA fifty (50) million francs and is chargeable within the limit of three closed financial years following that in which the expenses were incurred.

PART FOUR: PUBLIC EXPENDITURE EXECUTION FRAMEWORK

CHAPTER ONE: ACTORS OF PERFORMANCE

A. AUTHORISING OFFICERS

224. Shall be referred to as authorising officer, any person having the capacity, on behalf of the State or public bodies, to prescribe the execution of the revenue or expenditure inscribed in the budget under his care.

225. The principal authorising officer is automatically accredited on all the budgetary lines of his/her structure. Each head of Ministry or body benefiting from State subsidies and contributions must forward to the finance and accounting services from the start of the financial year, the signature specimens and salary code numbers of designated delegated authorising officers for each of the budgetary lines concerning the said ministry or body, and this should be, at the latest on 30 January 2016 and, in any case, before any commencement of the budget execution.

226. As concerns secondary authorising officers, their accreditations shall be given by the territorially competent heads of administrative unit within the same time frame and under the same conditions.

227. With regards to Tenders Boards, the Chairperson of the Tenders Board is its authorising officer. The act appointing the Chairperson of the Tenders Board shall serve as accreditation for the latter.

228. Pursuant to Circular No. 004/CAB/PM of 12 November 2015 by Prime Minister, Head of Government, it is strictly forbidden to authorize as vote holder a public servant who has reached the age limit for admission to retirement and , whatever his level of administrative responsibility. This ban can only be lifted upon presentation by the public official concerned of an extension of activities decided by decree of the President of the Republic. In this case, a copy of the decree of extension of activities shall be attached to the accreditation instrument to be transmitted to the relevant Financial Control and Public Accountant. This restriction does not apply to the Authorising Officers of Tenders Boards.

229. The accreditation of the authorising officers shall be done upon presentation of a recent pay slip, not older than three months and showing proof of the position of the would be delegated or secondary authorising officer as being in active service.

230. The accreditations of heads of the private secretariat of Members of Government and persons ranking as such are only valid if they are limited solely to the budgetary lines intended for the running of the cabinets to which they are attached.

B. FINANCIAL CONTROLLERS AND ACCOUNTANTS

1. Financial Controllers

231. The Financial Controller is in charge of the control and endorsement of all legal and accounting commitment documents issued by structure including leases, conventions and contracts.

232. As regards, in particular, decisions concerning the creation or reopening of imprest accounts and the disbursement of funds, they shall be signed by the authorising officer after examination and approval by the Financial Controller. Decisions authorising the transfer of votes shall respect the same principle.

233. Financial Controllers shall ensure that the taking over of civil servants on secondment is subject to the presentation of a void payslip and an attestation showing that they have stopped receiving salaries from the State Budget.

234. Except for special provisions linking the State to certain APEs or RLAs, all civil servants on secondment should be paid by the budget of the establishment using their services. To this effect, the Specialised Financial Controllers shall send to the Directorate General of Budget the list of civil servants in these structures at the latest on 28 February 2017 for control and subsequent suspension of the salary. Periodical controls of the application of this measure are carried out by the Directorate General of Budget, in conjunction with the supervisory ministries.

235. Prior control of the regularity and conformity of the commitments are carried out by the Financial Controls. The latter are responsible for their visa or refusal of their visa on the occasion of their interventions.

236. With regard to financing on external resources, conformity checks are carried out by each external partner in the form “no objection”.

237. In addition to checking the regularity of the expenditure, the Specialised Financial Controller is in charge of:

- the control of the revenue collection services of the structure to which he/she is attached, in conjunction with the Accountant;
- the preparation of the quarterly report on the execution of the budget;
- the final settlement of the statement of imprest accounts and the provision of funds before transmission to the Accountant or the council treasury.

238. In Sub-Divisions, and pending the appointment of Sub-Divisional Financial Controllers, control of the execution of the budget is carried out by the relevant Divisional Financial Controller.

2. Accountants

239. The Accountant in an Administrative Public Establishment is a public accountant of cash and securities. He is in charge of performing all revenue and expenditure operations of the organisation to which he is placed as well as all the treasury operations.

240. In his capacity as cashier, the Accountant is in charge of the collection of all financial resources upon presentation of supporting documents.

241. He is responsible for the follow up and motivation of the revenue collection services of the structure to which he is attached.

242. As paymaster, he is in charge of controlling the regularity of expenditure documents in view of payment. To this effect, he verifies among other things:

- the competence of the authorising officer;
- availability of votes on used lines;
- proper imputation of expenditure;
- justification of work done and equivalent remuneration;
- proper execution of calculations on bills, itemised accounts or orders to payback.

243. According to the cardinal principle of separation of duties of authorising officer and accounting officer reiterated by Law No. 2007/006 on the fiscal regime of the State, authorising officers of APEs, RLAs, public services and government agencies, including State Universities should refrain from signing cheques or other accounting documents resulting to direct withdrawal of funds or the settlement of expenses.

244. The Accountant is solely responsible for the regulation of expenses authorized by the authorising officer. He co-signs cheques with one of his collaborators.

245. He shall draw up a statement of cash in hand and in the bank and present same to the authorising officer for a better follow-up of the cash flow of the establishment.

246. To this end, the authorising officer of each establishment shall take all necessary measures to prepare the comparative statements necessary for an adequate clarification of the accounts.

247. The Accountant shall draw up and forward the monthly summary statements (balance of accounts, internal control report, concordance statement, statement of the remainder to be paid /remainder to be collected to the DGTFMC for exploitation and consolidation.

248. In his capacity as Chief Accountant, the accountant shall present his account to the accounts judge. As such, he is obliged to produce a management account on figures and on documents at the end of each fiscal year which he will present before the Board of Directors and forward to the Ministry in charge of Finance (Directorate General of the Treasury, Financial and Monetary Co-operation) for discharge, and transmission to the Audit Bench of the Supreme Court.

3. Accreditation

249. Accreditation forms for Specialized Financial Controllers and Accountants are signed by the Director General of Budget and the Director General of the Treasury respectively.

250. As regards Financial Controllers and Accountants employed in diplomatic missions abroad, the accreditation cards are signed by heads of diplomatic missions with territorial jurisdiction.

251. Financial and accounting services shall systematically refuse to endorse and shall reject any expenditure document signed by an authorising officer not designated to manage a budgetary charge.

4. Deadline for the processing of files

252. Deadlines for the processing of files in the Financial Controls and the Accounting stations shall be 72 hours maximum.

253. As concerns the accounting phase in particular, any expenditure regularly authorised is settled within 72 hours, except in case of insufficiency of liquid cash duly noted and notified to the authorising officer.

CHAPTER TWO: EXECUTION OF THE BUDGET IN COMMITMENT AUTHORISATIONS AND PAYMENT APPROPRIATIONS

A. MAJOR PRINCIPLES OF A BUDGETARY MANAGEMENT IN COMMITMENT AUTHORISATIONS AND PAYMENT APPROPRIATIONS

254. The votes opened for current expenditure, excluding interest on debt, and capital expenditure, are comprised of two different types of budgetary appropriations: commitment authorisations and payment appropriations.

255. The commitment authorisations opened correspond to the upper limit of expenditure which may be subject to legal commitment during a fiscal year. The duration of the engagements that the commitment authorisations allow to subscribe is at most three years, that is to say that the committed expenditure can give rise to

payment only over a period of at most three (03) years. Therefore, no commitment will be allowed for contracts running for more than three years.

256. The payment appropriations opened, in turn, correspond to the upper limit of expenditure which may be subject to payment under a fiscal year to cover the commitments undertaken within the framework of commitment authorisations.

257. Thus, the expenses will be committed within the limits of the commitment authorisations opened and paid within the payment appropriations opened.

258. With regard to current expenditure (budgeted in commitment authorisations equal to the payment appropriations) committed during the fiscal year but paid in the following year, their execution will be different in commitment authorisation and payment appropriations.

At this stage:

- the envelope of payment appropriations must have been evaluated to the tune of the cash requirements of the relevant financial year, given the pace of implementation of legal commitments;
- the overall MTEF envelope of a Ministry must be allocated in priority to payment appropriations corresponding to the coverage of commitment authorisations consumed during the previous years.

B. GENERAL RULES FOR CONSUMPTION OF COMMITMENT AUTHORISATIONS AND PAYMENT APPROPRIATIONS

1. Materialisation of the commitment

259. The commitment is the act by which the authorising officer creates or establishes against the State or a public body, an obligation from which will result in a charge. It is made within the limits of the budgetary authorisations and remains subordinated to the authorisations, notices or visas provided for by the laws and regulations.

260. In the programme budget mode, we must distinguish legal commitment from accounting commitment.

a. Legal commitment

261. The commitment authorisation is the budgetary support enabling the State to be legally engaged, since the payment appropriation is mobilized as soon as the expenditure is authorised. Payment appropriations therefore no longer have to be reserved and blocked at the stage of the commitment of an act of expenditure.

262. Draft instruments embodying the legal commitment of the State, are obligatorily subject to regularity checks. To this end, they shall be addressed, under mail enclosure

slips, to the competent Financial Controller by the accredited authorising officer for prior endorsement and returned in the same forms.

263. It is formally prohibited to commit expenditure without endorsement, authorisation or prior requisition from the competent authority. The Financial Controller shall refrain from affixing his visa to the draft accounting commitments for which the draft legal acts have not received a budgetary endorsement. Similarly, the Public Accountant shall refrain from executing an expenditure the file of which shall not bear the endorsement, authorisation or prior requisition of the competent authority.

b. Accounting commitment

264. The financial commitment of the State vis-à-vis the supplier or service provider is materialized by the issue of the debt obligation within the commitment order zone or the visa of the Competent Financial Controller in the purchase order zone. Suppliers are therefore required to refrain from executing an order or performing work in the absence of such elements that confirms the financial commitment of the State.

265. The expenditure authorisation note for delegated appropriations does not constitute a commitment of the State but materialises the provision of a vote to the benefit of an authorising officer.

266. The debt obligation or the yellow leaflet of the purchase order is retained and kept by the issuing services until the supply of the corresponding deliveries or services. They must not be given to the economic operator, the green leaflet of the commitment order or the purchase order being intended for him.

2. Procedure for the execution of the expenditure

267. The expenditure execution procedure includes the commitment, liquidation, authorisation phases, which are the responsibility of the authorising officer, and the payment phase, which is the responsibility of the public accountant.

268. Control of the availability of budgetary appropriations and the regularity of acts by the Financial Controller shall be carried out in commitment authorisations at the legal commitment stage and in payment appropriations at the authorisation stage.

269. The consumption of commitment authorisations corresponds to the moment of the materialization of a firm legal commitment. Prior to the effective realisation of this commitment, the Financial Controller shall issue to the authorising officer a certificate of commitment attesting to the availability of the necessary commitment authorisations.

270. The procedure of automatic delegation of votes to decentralized services shall continue in order to facilitate better execution of projects on the field. As such,

secondary authorising officers shall observe the rules in force and budgetary discipline as soon as they receive the vouchers relating thereto.

271. Debt securities have a validity period of three months from their date of issue. After this period, the authorising officer may cancel the title in the event that the service has not yet begun to be carried out. However, this validity cannot go beyond the complementary period.

272. The consumption of payment appropriations corresponds to the time when the public accountant pays the expenditure through his "Seen, payable" visa.

273. Finally, cash transactions are subject to a commitment by regularisation. In this case, the commitment authorisation is consumed at the same time as the payment appropriation during the posting of the budgetary adjustment entry.

C. SPECIFIC RULES FOR CONSUMPTION OF THE COMMITMENT AUTHORISATIONS AND PAYMENT APPROPRIATIONS OF PUBLIC CONTRACTS

274. The volume of commitment authorisations necessary to cover legal commitments is the firm amount of a commitment that is appraised, in the view of the legal act, as the minimum amount to which the State is committed.

275. In case of a public contract leading to a multi-annual commitment, the commitment authorisation is consumed as from the first year of execution of the contract and the payment appropriations are consumed annually over the execution term of the contract.

276. With regard to public contracts at fixed or revisable prices, of fixed or renewable term, the commitment authorisations are for the first year, consumed to the tune of the firm commitments and the payment appropriations to the tune of payments for the year; the duration of the initial commitment does not include any renewals. Price revisions and possible extensions are covered by an additional commitment as need may be.

277. Concerning public contracts divided into several lots, the commitment authorisation is consumed during the commitment of each lot by the signing of the contract.

278. For public contracts with unit prices, framework contracts renewable or not and for contracts on purchase orders, the commitment authorisations are consumed progressively with the signing of service orders or purchase orders issued and the payment appropriations during the settlement of the bills.

279. With respect to ordinary contracts renewable annually, the commitment authorisations are consumed to the tune of the amount committed for the minimum

amount without renewal and the payment appropriations alongside the payments of the year. Upon renewal of these contracts, the commitment authorisations are consumed to the tune of the amount committed for the duration of the extension with the possible inclusion of the impact of price variation.

280. Finally, in the case of contracts with definite and conditional terms, the commitment authorisations consumed correspond, initially, to the amount of the firm phase increased eventually by the amount of compensation for losses; the payment appropriations are consumed to the tune of the payments to be made in the course of the year. The strengthening of a conditional phase gives rise to the consumption of an additional commitment authorisation to the tune of the legal commitment related to this conditional phase, less the amount of any forfeit.

D. MODIFICATIONS OF VOTES AND WITHDRAWAL OF COMMITMENT

281. Any modification of votes (transfers, advances, cancellations) on a current expenditure can only be done in commitment authorisations equal to the payment appropriations.

282. The budgetary execution of the commitment authorisations will certainly be affected by the operations of commitment withdrawals, where applicable. Indeed, withdrawals of commitment may be made in order to:

- adjust the legal commitment to the reality of the expenditure;
- close the commitment due to an inability to complete the operation (due to the inability of the supplier to provide the service, for example);
- correct a budget allocation error on the legal commitment;
- in this context, it is worthy to distinguish between;
- withdrawals made on commitments of the current year, which result in the reinstatement of the commitment authorisations available for another commitment;
- withdrawals made on commitments of the previous years which should not lead to an increase in the commitment authorisations available for commitment for that year by virtue of the principle of the annual budget of commitment authorisations passed by Parliament.

283. The various expenses committed on the State Budget should respect the cardinal principle of vote specificity.

284. Transfer of votes may be made in the course of the budgetary year as follows:

- from budgetary head to budgetary head, by decree of the Prime Minister;
- within the same budgetary head, from one section to another or from one programme to another, by order of the Minister in charge of Finance;

- within programmes by order of the Minister concerned, within the limit of 15% of the initial endowment after the financial controller's visa.

285. The cumulative amount in the course of the same year, of appropriations having been subject to transfers, should not surpass 5% of the votes opened by the Finance Law of the year for each of the sections.

286. Under pain of being null and void, no movement of votes may be effected without prior information of the Minister in charge of Finance. Copies of the instruments transferring votes are sent to MINEPAT and to MINMAP when it concerns the Investment Budget.

287. Unless it is clearly stated by the provision of a Finance Law, no movement of votes may be effected from personnel expenses to an expenditure of a different nature.

288. The transfer of votes meant for the coverage of water, electricity and telephone consumption towards other line is forbidden.

289. Expenses under categories 27 (undistributed fixed assets) and 69 (running provisions), specially earmarked to cover appropriations whose allotment is not known at the moment of preparing the budget can only serve to provision, within the fiscal year, by way of vote transfers, the other expenditure lines to be executed according to their economic nature. They must not be directly and wholly used for budget commitments, under pain of being null and void.

E. MONITORING THE CONSUMPTION OF COMMITMENT AUTHORISATIONS AND RESPECTING TIMEFRAMES OF THE PAYMENT APPROPRIATIONS OF PLURI-ANNUAL COMMITMENTS

290. Budget execution in commitment authorisations and payment appropriations requires the keeping of commitment records and the restitution of the commitment authorisations opened and consumed on all the axes of the nomenclature of the State budget (administrative, functional, economic, programmatic classifications). These records must concern expenditure financed by both internal and external resources. Also, the authorising officers will keep records of the commitments, liquidations and authorisations, while the public accountants will keep records of the payments.

291. The payment appropriations are attached to the legal commitments of which they ensure the settlement. The legal commitment/payment link supposes the putting in place and monitoring of each legal commitment of a multi-annual schedule of payment appropriations. It also allows an assessment of the payments of future years.

292. The programme managers shall provide information, in their annual performance reports, the state of the commitment authorisations and payment

appropriations opened and consumed and shall establish a schedule of the payment appropriations corresponding to the coverage of the commitments contracted. For this purpose, the public accountant shall transmit on a quarterly basis to the programme manager the state of consumption of the payment appropriations on the operations passed for payment.

CHAPTER THREE: YEAR, UNIQUE IDENTIFIER AND MANAGEMENT TOOLS

A. MANAGEMENT YEAR

293. The 2017 financial year is designated by the thousandth **51** which shall precede each budgetary charge.

B. OBLIGATION OF REGISTRATION AND INSERTION IN THE CARD INDEX OF A TAXATION CENTRE

294. Only natural or legal persons registered and holders of a Unique Identifier's Number (UID) assigned by the Directorate General of Taxation and regularly registered in the records of the tax centre can benefit from transactions on the budgetary votes of the State, APEs or semi-public enterprises and RLAs. In case of international invitation to tender, enterprises not governed by Cameroonian law are exempted from this obligation.

295. Individual establishments receive identification by the taxpayer number of their promoter.

296. The validity period of the biometric taxpayer's card is set at ten (10) years. It is issued free of charge by the tax authorities. The benefit of this measure shall apply to secure taxpayer's cards issued within the framework of the reform of the Unique Identifier.

297. Foreign companies that are successful bidders shall be systematically registered, except in case of intellectual services.

298. Financial controllers shall ensure compliance with this requirement before any budgetary visa.

299. Similarly, payments in favour of any natural person or corporate body must be made on presentation of a taxpayer's card and a certificate of non-indebtedness issued by the competent Taxation Centre and not older than three months. This requirement shall apply in respect of any public person with the exception of the State and related services. Thus, APEs, RLAs, State-owned companies and joint venture companies are subject to this requirement for the payment of subsidies and any other payments made for their benefit.

300. By the same logic all natural persons, individual enterprises, liberal professionals, ministerial officers or holders of public offices or pharmacies as well as employees in the public and private sector, pensioners and dependents - are issued a taxpayer's card required in any financial transaction with the State, APes, RLAs and even government projects and programmes.

C. IDENTIFICATION

301. The government services as well as subsidised organisations shall identify suppliers and service providers by the following indicators:

- company name and address;
- taxpayer's card issued by the Directorate General of Taxation;
- a valid business licence or exploitation permit ;
- a business location plan;
- a bank account information.

302. With regard to the business licence, the liquor licence or the taxpayer's card, certified true copies thereof shall be attached to the commitment.

303. The non-provision of these documents shall constitute grounds for rejection of the application to provide a service.

D. MANAGEMENT TOOLS

1. Budgetary Commitment Plan

304. In order to permit coherence between commitments and the quarterly quotas on the one hand, and between commitments and the cash flow plan on the other hand, the principal authorising officer shall elaborate at the latest on 20 January 2017 a plan for the budgetary commitment of expenditure shall be elaborated at the central level putting the monthly provisional evolution per ministry in perspective.

305. The commitment plan should take into consideration the award and execution of public contracts.

2. Precautionary reserve and expenditure commitment quotas

306. All votes allocated for the purchase of goods and services shall be subject to a 20% precautionary reserve with the exception of :

- budgetary heads 01, 02, 03, 04, 05, 09, 28, 33, 51, 52, 53, 55, 56, 57, 60, 92, 93, 94 and 95 ;
- sub-heads relating to food supplies to hospitals, prisons and barracks ;
- budgetary lines relating to the public consumption of water, electricity and telephone (6141, 6142 and 6181) ;
- budgetary lines relating to counterpart funds, of jointly funded projects;
- budgetary lines relating to C2D expenses ;

- imprest accounts for the offices of members of Government and Officials of similar rank ;
- appropriations meant for the payment of the excellence grant to students of Cameroon's universities ;
- appropriations meant for subsidies;
- appropriations meant for school reopening expenses;
- appropriations meant for funding international sporting encounters ;
- charges relating to what is obtained in return for revenues collected from the Ministries of Basic Education, Secondary Education, Public Health and the Ministry of Employment and Vocational Training;
- votes of charge relating to the maintenance of the Road Fund;
- votes supporting the activities of vocational training and apprenticeship groups;
- lines specifically and expressly dedicated to National Day expenses of budgetary heads 12 and 13 ;
- lines supporting rents from budgetary heads 06, 13 and 37.

307. In a bid to ensure a proper distribution of votes over the budgetary year and match votes to be consumed with money available, commitment quotas shall be notified on a quarterly basis to heads of Ministries and bodies who will then break them down according to the needs of their respective structures. The quotas should take into account budgetary supports, if need be.

308. Moreover, in order to guarantee the actual consumption of votes for water, electricity, telephone and telex in government services, the related votes shall be committed by the Ministry of Finance on the appropriations of the administrations concerned.

309. By derogation in the point below, Administrative Public Establishments, Regional and Local Authorities, and all the other public bodies shall make provisions in their budgets for allocation that would enable them to assume by themselves the effective payment of their consumptions of water, electricity, telephone and telex.

310. PIB appropriations are no subject to the precautionary reserve, just as they are not subject to commitment quotas.

3. Management of commitment and purchase order booklets

311. The distribution of commitment and purchase order booklets shall be done by the services in charge of finance control which shall sign them out from the Directorate General of Budget, and ensure the distribution.

312. The booklets shall finally be given to authorising officers who shall sign for them indicating their full names, salary code numbers, full addresses, and national identity card numbers.

313. It is strictly forbidden for economic operators to have in their keeping commitment or purchase order booklets, of which only the Ministry of Finance is the lawful keeper.

314. The sale of purchase order or commitment order booklets is strictly forbidden.

315. In case of a money order, in addition to the abovementioned indications, the original of the money order shall be recorded in the signing out register.

316. The Financial Controller shall, immediately after distribution, forward to the Sub-Department of Financial Control of MINFI, a copy of the detailed report of the booklets signed out, specifying for each booklet of commitment orders, the service code of the user in order to facilitate the final attribution of the booklet to the said authorising officer in the computer.

317. Authorising Officers in decentralized services, including those of Diplomatic and Consular Missions, shall receive their booklets of purchase orders following the same conditions as used in the distribution of commitment orders.

318. As concerns the distribution of purchase order booklets, Regional Financial Controllers are the only authorised persons to sign and collect them from the Directorate General of Budget and then to place them directly at the disposal of Regional Services and Divisional Finance Controls who shall sign them out.

319. The same distribution procedure as the one executed by Regional Financial Controllers shall be applied by Divisional Financial Controllers in services followed up at divisional and sub-divisional level.

320. It is strictly forbidden for several authorising officers to use the same booklet.

321. To this effect, each authorising officer shall receive from the Finance Controller, at the beginning of the fiscal year, a commitment order or purchase order booklet. Any new procurement shall be subject to a presentation of the former booklet which must be fully exhausted.

322. In order to rationalise the use of commitment and purchase orders, the report on the attribution of order booklets must be deposited at the Directorate General of Budget by the Financial Controller before any new procurement. By the way, all financial controllers in ministries and other government institutions are requested to ensure that the list of unused booklets during the 2015 financial year has been

communicated to the Directorate General of Budget for reassignment. This measure is also valid for services that do not have finance controls, at the diligence of the authorising officers keeping these booklets.

323. On the other hand, territorial Financial Controllers shall continue to receive commitments drawn from the booklets attributed to the various authorising officers of their area of competence during the 2015 financial year, until the stocks get exhausted, then only can they put the new booklets validated for the 2016 financial year into circulation.

324. However, these booklets should be previously returned to the territorially competent Financial Control for reassignment.

4. Execution of expenditure on budgetary support of the Forest Environment Sector Programme (FESP)

325. These expenses shall be identified by the systematic posing of an FESP stamp on all expenses committed in central services by the authorising officers or by the Directorate General of Budget before forwarding them to the Regions.

CHAPTER FOUR: PRINCIPLE OF WORK DONE AND EXPENDITURE EVALUATION

A. PRINCIPLE OF EFFECTIVE WORK DONE AND ITS EQUIVALENT REMUNERATION

326. Authorising officers, officials of technical services and members of acceptance commissions must before any certification, liquidation, signature or endorsement, ensure that the services or deliveries:

- are the actual equivalent of the amount disbursed;
- are effectively executed according to the order.

327. Payment before effective service is rendered (or executed) is forbidden. Consequently, the above-mentioned personnel are personally and financially liable in case of non-delivery, partial deliveries, sub-standard delivery, abandonment or non-execution of work, without prejudice to penal proceedings and administrative sanctions.

328. Consequently, the constitution of budget appropriations, various assets and guarantees, in a bid to avoid the cancellation of votes is forbidden.

B. EVALUATION OF EXPENDITURE

329. This evaluation is done using the official price list and quantitative values. The official price list is a tool for the control and mastery of public expenditure which is

used in the sole framework of transactions with the State. It must be understood as an inventory of prices approved and accepted by the Government. The prices on the official price list shall remain the maximum prices.

330. In the application and control of the price of a public order, it is necessary to distinguish between the prices resulting from a competitive bidding, and those of contracts by the mutual consent and Purchase Orders.

The prices to be considered for contracts resulting from invitation for tenders are those contained in the financial offer of the successful bidder.

For contracts on mutual consent, control assures the compliance of prices and tariffs (including breakdowns of prices where the unit price is not listed) in the official price list.

331. Whenever equipment, a supply or a service which is the subject of a public order does not feature on the official price list, the services of the Ministry in charge of prices must systematically be contacted by the authorising officers for the purpose of expressly setting the prices to be used in the public order. In this case, an addition is made to the official price list.

332. Central and regional price-lists are put at the disposal of authorising officers by the Minister in charge of prices or by his Regional Services, as the case may be.

333. Revenue collection services shall be set up within the competent services of the Ministry in charge of prices for the distribution subject to payment of the official price lists.

334. Authorising Officers shall refer to the said price lists when making their orders at the risk of being personally liable in case of inflated bills.

335. On their part, services in charge of financial control shall check price consistency before endorsement.

336. The quantitative values and measurements, on their part, shall fall within the sphere of the control engineer.

CHAPTER FIVE: PUBLIC CONTRACTS AND ADMINISTRATIVE PURCHASE ORDERS

A. GENERAL PROVISIONS

337. The contracting authorities and delegated contracting authorities shall, each in his sphere, see to the strict respect of Circular No. 002/CAB/PM of 12 March 2007 on the use of local materials in the construction of public buildings. Most specifically, they shall ensure that the tender documents for all constructions of public buildings (up to R

+1) include the technical specifications for the use of standardized local materials in Cameroon (compressed earth blocks, baked bricks, cut stone) as masonry.

338. The contracting authorities and delegated contracting authorities covering policy areas of priority activity with the labour intensity approaches (LI) shall ensure the inclusion in the tender documents and other standard documents of public contract formats provisions for the use of labour-intensive approaches in accordance with Decree No. 2014/0611/PM of 24 March 2014 laying down the conditions for the use and application of labour intensity approaches.

1. Registration requirement

339. All public contracts and jobbing orders paid on the budget of the State, that of Regional and Local authorities, Administrative Public Establishments and that of other public entity receiving public subsidies, as well as companies with public capital and mixed economy should follow the registration formality at the special units set up with the heads of Regional Taxation Centres with territorial jurisdiction or the Head of the Large Taxpayers Department, who are the sole officials, authorised to make sure this formality is met. The same thing holds true for contracts on external funding.

340. Are exempted from the requirement of the registration formality as well as from the obligation to affix the dimension stamp and this, whatever the mode of acquisition or payment, government orders relating to fuel and lubricants.

341. Registration shall henceforth be done at the relevant taxation centre of the taxpayer, with the exception of government orders whose registration falls under the competence of the Special Registration Units.

342. The payments shall be made exclusively by bank transfer or by electronic means.

343. For the securitization of the registration of contracts, jobbing orders and administrative purchase orders, the above-mentioned officials shall forward to the competent Financial Controls the numbers of the receipt booklets and the serial numbers of the relevant receipts.

344. To this end, those in charge of the registration services shall deposit their signature specimen with the authorising officers and the services in charge of control and regulation (Financial Control, Treasury station).

345. The officials of the registration services shall forward by mail enclosure slip, to the relevant Financial Control, the registered purchase orders.

346. Penalties for late payment shall set in one month from the date of signature of the contract within the commitment order zone or of signature of the purchase order in decentralized zone.

347. When the delay exceeds one (01) month, moderations or partial rebates of penalties, fines or obligations may only be granted on registration fees after prior payment of the simple duties plus a tax penalty of 10 %.

2. Registration file

348. It is composed of the following :

- a pro forma invoice specifying the amount ET and the amount IT;
- an administrative purchase order duly signed by both parties;
- an attestation of no indebtedness signed by the head of the relevant tax structure not more than three months old.

349. Expenditure on impress account and the provision of funds is not exempted from the registration formality. Late payment penalties thereof take effect one month from the date of affixing the budgetary visa on the administrative purchase order by the competent Territorially Financial Controller.

3. Registration fees

350. Registration fees are fixed at 5% for contracts below CFA 5 000 000 francs and 2% for those equal or above CFA 5 million francs, for any orders paid on the budget of the State, RLAs, APEs, organisations receiving government grants.

Orders of companies with public capital and mixed economy, are for their part subject to registration fees at a proportional rate of 2% for contracts of less than CFA 5 000 000 francs and 1% for those equal or above CFA 5 000 000 francs.

351. The commitments issuing services shall retain a copy of the registration instrument accompanied by a photocopy of the receipt of payment into the Public Treasury of the duties related thereto.

B. FISCAL REGIME

1. General Principles

352. Contracts entirely financed on own resources of the State are not exempted from duties and taxes, except a legislative provision states the contrary.

The contracting authority shall make provisions in his budget meant to cover the duties and taxes that it is bound to support within the framework of the public contracts.

For externally or jointly funding contracts, only the VAT is supported by the State budget, where the financing agreement does not make provision for its payment. This concerns solely the VAT connected to the acquisition of goods and services directly linked with the putting place of the project notably the acquisition of private vehicles, accommodation, feeding, fees and other expenses for studies and boarding, administrative and managerial expenses.

The taxes and duties normally supported by the successful bidder of the contract or the jobbing order are not concerned. These include:

- the registration fees;
- the income tax;
- the VAT applicable to fuel and indirect expenses;
- the SIT;
- the STPP;
- the extraction tax, the surface area royalty and all the other taxes of the mining sector;
- all the other taxes and levies imputable on the successful bidder by the tax legislation in force.

353. Also excluded from support are taxes and levies resulting from a contract or a public order financed by the Cameroonian counterpart in actual expenditure. Finally, are not considered as external resources for the execution of support, funds from debt relief or cancellation of the State of Cameroon.

2. Tax clauses

354. Public contracts are signed inclusive of all taxes. They are subject to taxes, levies and customs duties provided for by the legislation in force. These provisions apply to all contracts signed by the State, public establishments of an industrial; commercial or administrative, cultural, or scientific nature, mixed economy companies, regional and local authorities or any public law entities recognised as such whether or not they have legal status and financial autonomy, no matter their way of settlement : cash advances, payment order, bank transfer etc.

355. Only registered natural persons or corporate bodies, holders of a Unique Identifier number (UID) assigned by the Directorate General of Taxation and regularly registered in the records of a Taxation Centre shall be allowed to bid for government contracts. The justification of belonging to the card index of a Taxation Centre is done on presentation of a certificate of no indebtedness. These tax obligations, of filing tax returns and payment of taxes due, are the same for foreign companies that are successful bidders.

356. Tax and customs exemptions on public contracts shall remain suspended. Accordingly, contracting authorities shall commit the appropriations that have been allocated for levies as well as customs taxes and duties for this purpose.

3. Payment and settlement of customs taxes and duties

357. Government services should release the budgetary allocations meant for taxes and customs duties relating to their import operations under their authority. The transfer of votes is done at the beginning of the financial year in favour of the competent Treasurer Paymaster General for the amount corresponding to the provision made for imports.

358. The use of votes provided for in the Public Investment Budget under the head “Domestic-Tax-Resources” (DTRs), shall be done progressively and following the settlement of duties imposed by the taxation services. The commitment of settled duties shall be done per project.

359. However, Financial Controllers are supposed at the time of commitment, to make sure that the provision for tax and customs duties concerns services or supplies having a bearing with the subject matter of the public contract and have proof that the said contract is effectively being executed.

C. PUBLIC CONTRACTS

1. Contracts and jobbing orders

360. The following measures must be respected while awarding public contracts:

- the existence of the elements of project maturity as precondition for launching invitations to tender or any other consultation;
- programming of public contracts awarded in the course of the financial year;
- respecting contract award deadlines;
- pre-qualification for restricted invitation to tender in lieu of pre-selection of a minimum number previously limited to three;
- setting the thresholds of additional clauses at 30% of the initial contract amount;
- resorting to private expertise for thresholds of contracts set by the regulations in force and introduction of follow-up and technical acceptance committees for intellectual services.

361. Authorising officers should desist from:

- signing and engaging jobbing orders and contracts not bearing the prior financial visa of the competent financial controller;
- splitting up votes to evade the regulations or the contract award thresholds;

- accepting services or supplies without prior legal commitments;
- dealing with third parties or enterprises facing difficulties or undergoing judicial liquidation;
- modifying the consistence of the services without additional clauses;
- supporting the mission and travel expenses of public agents in charge of controlling the works through the contract of the company;
- committing the remainders of investment votes resulting from the play of competition, the said remainders being considered as budgetary economies.

362. The commitment of contracts and jobbing orders for the same services on the same budgetary line, for the same period and for the same service provider shall constitute a case of splitting up of votes and an infringement to the Public Contracts Code; except in case of allotment.

363. The list of natural and corporate bodies that have been barred from bidding shall be published every 15 days by the Public Contracts Regulations Agency (PCRA) and communicated to Project owners and delegated project owners, contracting authorities, the authorising officers, Presidents of tenders boards, Financial Controllers and Treasury Accountants. The physical and moral entities thus sanctioned with the ban are neither eligible to the administrative order procedure nor to that of public contracts.²²²

364. The procedure of awarding contracts by mutual agreement is forbidden except for cases and conditions provided for by the regulations in force.

365. The draft contract and jobbing orders submitted for the financial controller's endorsement shall comprise the following documents:

- the notice of the invitation to tender or the mutual agreement authorisation, where appropriate;
- the press release awarding the contract;
- a photocopy of the certificate of non-exclusion from public orders issued by the PCRA for three months validity period;
- the extract of the projects log book making mention of the projected expenditure or the modification thereof authorised by the MINEPAT;
- a certificate of non-indebtedness;
- a copy of the bank identification;
- the prior visa of MINMAP for draft contracts that fall under its threshold of competence in terms the award of government contracts.

366. In addition to the requirements listed in the point above, the procedure of jobbing orders and contracts is as follows:

- issuance of a commitment order;

- obtaining the visa of the Financial Controller;
- edition of the commitment certificate;
- registration of the contract or the jobbing order within one (01) month after notification.

367. Any modification of the initial contract shall be done in strict respect of public contracts regulations.

368. In view of optimising government procurement, authorising officers shall encourage grouped orders within their services, notably as concerns stationery and computer hardware.

369. In a bid to ensure optimal consumption of resources accruing from (C2D) debt relief and to facilitate a diligent execution of projects relating thereto, the award of the relevant contracts should be the subject of priority within the contract award commissions.

a) Surety and guarantee relating to public contracts

370. Any public contract shall have clauses relating to the final surety, on the one hand, and the deduction of the bid bond, on the other hand to the exception of the provision of intellectual services.

371. A final surety amounting between 2% and 5% of the contract inclusive of tax shall be constituted and released at the time of the provisional acceptance.

372. A guarantee deduction whose amount should not surpass 10% of the contract inclusive of tax shall be constituted in the case the contract is accompanied by a warranty period especially as concerns new constructions. This deduction shall be paid back upon final acceptance, at the request of the authority that awarded the contract.

b) Local management of government contracts

373. Government contracts relating to transferred votes are awarded in conformity with current government contract regulations, with due respect for the limits of competence and procedure.

374. Accordingly, the Local Financial Services shall systematically refuse to endorse any discount, invoice and/or bill with regard to contracts signed by an incompetent authority, in conformity with the regulations in force.

375. The acceptance commissions for any locally managed or transferred government contract shall be composed as follows:

- Chairperson: the contracting authority or his representative;
- Rapporteur: the contract engineer;

- Members:

- the signatory authority of the contract or his representative in case the contracting authority is not the signatory;
- the contracting authority signatory or his representative;
- the contract head of service;
- the project owner, as the case may be;
- any other member designated at the initiative of the contracting authority due to his/her expertise ;
- the supplier or service provider.

2. Administrative purchase order

376. The Administrative Purchase Order is reserved to the sole orders whose amount is lower than CFA five million (5 000 000) francs.

377. It is as follows:

- expression and centralisation of needs by the authorising officer ;
- collection of price proposals in the form of pro forma ;
- selection and award to the lowest bidder ;
- establishment and signature by the authorising officer and the service provider of the administrative purchase order in three (3) copies;
- obtaining the prior visa of the Financial Controller ;
- issuing of the commitment order or purchase order at the corresponding amount;
- printing out of the commitment certificate;
- registration of the Administrative Purchase Order on the back page within one month from the date of printing of the CCN.

378. The acceptance commissions for any purchase order shall be composed as follows:

- Chairperson: the accredited authorising officer or his representative;
- Rapporteur: the officer in charge of stores-accounting operations, the control engineer, or the head of the computer unit as concerns computer equipment, as the case may be;
- Members:
 - the beneficiary of the works or supplies if he is different from the authorising officer;
 - the supplier or service provider .

3. Settlement of regulation duties

379. Regulation duties shall be subject to a commitment order issued by the Directorate General of Budget on the basis of a decision of an amount equal to the endowment of the line created for this purpose in each ministry and corresponding to the total of duties due for the previous financial year. This commitment must set in before the end of the first quarter of the 2017 financial year.

CHAPTER SIX: MANAGEMENT OF VOTES FROM COMMON EXPENDITURE HEADS

380. Votes in the State budget under the common expenditure heads are meant for the financing of operations of well-defined natures. They are managed by the Ministry of Finance for recurrent expenditure and the Ministry in charge of Public Investments for investment expenditure. Applications for the commitment of expenses not corresponding to these operations on the common expenditure heads should previously obtain the Prime Minister's consent, at the risk of being systematically rejected.

381. Besides, applications addressed to the MINFI and to the MINEPAT in this direction, in the course of the financial year and not having obtained the approval of the Prime Minister, shall equally be unacceptable.

CHAPTER SEVEN: VARIOUS EXECUTION PROCEDURES

A. PAYMENT BY CASH

382. The only expenses that have to be paid in cash are as follows:

- the salaries of domestic staff ;
- overtime allowances ;
- bonuses;
- emoluments and productivity bonuses ;
- fix touring allowances ;
- special duty allowance ;
- remittances.

383. However, the Minister of Finance may exceptionally authorise cash payment of expenses not covered by the natures listed in the preceding point.

384. To this effect, Authorising officers should send documents designating their cashiers to the services in charge of budgetary control and payment, and this before any operation relating thereto. For quarterly payments by cash, the draft decisions for the current payment quarter should be accompanied by the pay sheets of the previous quarter under pain of rejection.

385. Moreover, at the end of the payment in cash, the pay sheets with the various signatories should be returned to the Financial Control for auditing, alongside any justifications of the payment of taxes under pain of the sanctions provided for by the regulation in force. These sheets are later on transmitted to the competent treasury station for purposes of accounts.

386. Under normal circumstances, a decision for the disbursement of funds does not constitute the only supporting document of the expenditure.

B. COMMITMENT OF EXPENDITURE

387. Budgetary expenses are committed according to the following procedures:

1. Cash voucher procedure

388. In order to enable the Directorate General of Budget (Department of Personnel Expenditure and Pensions) to carry out permanent updating and streamlining of the card index, officials charged with human resources management both at central and regional level shall send the following elements to its competent services:

- the monthly list of public servants who are out of active service (for reasons of death, dismissal, redundancy, retirement, resignation, imprisonment, disciplinary suspension, reserve, secondment etc.) ;
- the monthly situation of personnel movement (relieved of or discharged from their duties);
- collective presence certificates per quarter ;
- collective presence certificates for the current financial year;
- appointment decisions signed in the course of the financial year.

389. The Directorate General of Budget shall ensure:

1^o) As concerns public servants on retirement, that their pension is automatically processed subject to subsequent regularisation;

2^o) For deceased workers, that:

- the financial institutions transmit on a quarterly basis the list of civil servants and State Agents who have died and whose salaries are still being transferred;
- all undue salaries transferred to financial institutions are systematically paid back into the State Treasury;
- all cash vouchers unduly issued as salaries and pensions to accounting stations are returned to the TPG for annulment.

3^o) As concerns the processing of career management instruments (integration, establishment, advancement by incremental position, advancement by class,

advancement by grade, reclassification, contract, codicil, engagement decision, bonus of incremental position), old age, proportional, permanent invalidity, reversionary, invalidity reversionary, reversion to ascendants, old age, survivors temporary invalidity pensions), death benefits, retirement fund to railway workers (FOREC), death and installation charges, that:

- the instruments conceding the rights are in conformity and authentic;
- the remuneration elements (various allowances) calculated in favour of public agents correspond to their grade, their status, their identification (name and surname, salary code, employer ministry, place of residence, duty, management position, matrimonial situation, etc...);
- the statutory deductible elements (personal income tax, Cameroon Housing Loan Fund, audio-visual royalties, council tax, special council surtax, pension contributions), and temporary seizures on salaries (alimony), reimbursement order, reimbursement of advance salary or pension, revenue liquidation bulletins, debits, are in compliance with the regulation in force;
- Salaries transferred to unidentified accounts are systematically returned to the Public Treasury;

4^o) As for the printing of salaries, that is should only be done after validation of the liquidations by the competent services of the Treasury, then the Directorate General of Budget shall issue on a monthly basis on sight of the General Issue Slips and in any case before the 5th day of the following month, two separate commitment orders for the global amount of salaries one of which is for pensioners and the other for personnel in active service. These commitments would enable the General Pay Office of the Treasury to pay the corresponding expenses.

5^o) The detailed listings of payment should reach the Directorate General of the Treasury, Financial and Monetary Co-operation on the 20th day of the month at the latest for verification and transmission to the banks and treasury stations.

390. Salaries and pensions of a monthly amount of more than or equal to CFA 100 000 (one hundred thousand) francs are only payable by transfer to credit or micro-finance institutions approved by the Ministry of Finance.

391. Government workers benefiting from new absorption into the payroll, have two (02) months within which to present at the Directorate General of Budget, documents to justify that they have accounts in financial institutions of their choice.

392. The reimbursement of cash vouchers included in the budget shall henceforth be done on the basis of an application addressed to the Directorate General of Budget. This application alongside the supporting documents (original of the declaration of revenue, attestation of effective presence for those in active service, life certificate or death certificate for pensioners) exposes the reasons why the cash vouchers were not

collected from the treasury stations. Justified applications shall give rise to the establishment of a decision authorising the reimbursement of the disputed cash vouchers.

393. SIGIPES decisions and statements of sums owed shall henceforth bear the budgetary visa before the signature of the head of the Ministry.

1°) To this effect, the Financial Controller shall ensure the authenticity of the supporting documents and the exactness of the calculation of the amounts being paid, as well as the prescription of certain advantages served to government employees, notably family allowances, various bonuses and allowances.

2°) Government departments endowed with SIGIPES sites should transmit, each month to the Directorate General of Budget (Department of Personnel Expenditure and Pensions):

- the stumps of the files of public agents having benefited from arrears of an amount above CFA 1 000 000 (one million) francs as well as the supporting document relating thereto, in view of preparing authorisations for payment;
- the list of public agents and the stumps of file should reach the Directorate General of Budget within five (05) days maximum after the close of the computer system for the treatment of salaries of the month concerned.

3°) The accountants in charge of validation should refrain from validating decisions not bearing the budgetary visa.

2. Commitment order procedure

394. The commitment order procedure, shall apply to capital expenditure by central services in Yaoundé.

395. To apply this procedure, each Authorising officer shall receive from the competent financial service booklets of commitment orders according to service code.

396. In order to ensure rational consumption of votes, a commitment control form shall be kept by the Authorising officer for each budgetary charge.

397. The control form is endorsed by the authorising officer and initialled by the competent Financial Controller or the Director General of Budget as the case may be.

3. Purchase order procedure

398. The purchase order procedure shall apply to votes transferred to all decentralised services, including those situated within the Mfoundi Division. It shall equally apply to

the central services implanted out of Yaoundé as well as Diplomatic and Consular Missions and to APEs and RLAs.

3.1. Automatic transfer of votes

399. The Automatic transfers of votes on the recurrent budget to devolved services shall be done in two half-yearly instalments (January 2016 and July 2016) each corresponding to half of the budgetary allocations inscribed on the lines concerned.

400. Nevertheless, votes for expenditure relating to school reopening, shall be transferred in full as from the month of July 2017.

401. Votes for the running of primary schools shall be managed under imprest accounts.

402. The automatic transfer of votes shall lead to the printing out of three documents:

- a) a listing in duplicate to be sent to:
 - the head of the competent Treasury station ;
 - the local Financial Controller.
- b) an information notice known as Standard Procedure Document (PSP) for the secondary authorising officer;
- c) a listing of information for the Directorate General of the Treasury.

403. Each listing shall comprise every information necessary for the commitment of funds, notably:

- the number and amount on the expenditure authorisation ;
- the service code of the authorising officer ;
- the budgetary charge.

404. As a result, the local Financial Controllers shall, upon receiving their listing, inform authorising officers under their jurisdiction of the arrival of vote transfers in order to avoid hampering the smooth functioning of the services.

405. In general, these expenditure authorisations are allocated:

- to the Treasuries General for the votes of regional officials;
- to Divisional Treasuries for Divisional officials;
- to Sub-divisional Treasuries for Sub-divisional officials;
- to municipal tax collection offices for votes corresponding to the transferred competences.

406. Expenditure authorisations destined for Divisional and Sub-divisional services installed in regional headquarters not having Divisional or Sub-divisional Treasuries are allocated to the Regional Treasury of their area of jurisdiction.

407. The change of the destinations of votes in view of their manual correction is forbidden.

408. The competent accountants should not pay any bill subject to an expenditure authorisation with errors.

409. As concerns the expenditure authorisations meant for services whose officials are not yet appointed, the Regional Financial Controllers would assume their safe keep until the effective appointment of these officials or, failing which, until the designation of interims.

3.2. Ad hoc transfer of votes

410. Adhoc transfers of running and investment votes (code 1112) for supplies, services or investment work to be done at or for central and decentralised services may be made by the principal authorising officers to decentralized services, in case of necessity. In this case, the power of passing the said expenditure for payment shall be transferred to the delegated officials of decentralized services concerned.

411. In any case, votes can only be transferred to services benefiting from the service or works. Only a special authorisation by the Minister in charge of Finance can, exceptionally derogate this principle.

412. Whatever the case, the transfer of votes can only be justified by :

- the breaking up of undistributed budgetary lines;
- the creation of new devolved services,
- cases of disasters and catastrophes

Local financial services shall thus systematically refuse to visa any transfer of votes pertaining to services or supplies carried out of realised out of the place of their execution.

413. Ad hoc transfer of votes is an internal operation of the administration which does not concern private economic operators in any way. As such, the transmission of documents relating thereto shall be in strict respect of the procedural rules governing the circulation of administrative documents.

414. It is therefore forbidden to confer the said documents to persons who are strangers to the service in charge of handling them.

415. In case of emergency, the votes transferred to external services may be notified to the Financial Controllers or Treasurer as the case may be, by fax or by mail.

416. Officials of devolved services shall inform the administrative authorities of all the investment votes assigned to their territorial jurisdiction.

417. In general, notifications made by services other than the Directorate General of Budget, are null and void.

418. In any case, Regional Financial Controllers shall communicate on a quarterly basis to the Directorate General of Budget the situation of commitments of all the transferred votes in their financial jurisdiction.

3.3. Procedure for the provision of expenditure authorisations

419. It consists of:

- printing out expenditure authorisation by the Directorate General of Budget;
- transmission of the expenditure authorisation to the Regional Financial Controllers, followed by downloading or subsequently an electronic support to this effect;
- electronic or physical reception of the expenditure authorisation, then authentication by the Regional Financial Controller;
- putting at the expenditure authorisations at the disposal of the authorising officers and Divisional Financial Controllers against discharge 15 days after their reception for annual transfers of votes or half yearly transfers of votes and two days for ad hoc transfer of votes.

420. Financial Controllers shall desist from endorsing expenditure executed under transfer of votes which would not have followed the procedure as described above, both for automatic transfers and ad hoc transfers.

3.4. Procedure of provision of funds

421. **The procedure for the provision of funds is formally prohibited unless by express and written waiver of the Minister of Finance.** The request for prior approval by the MINFI must include an expenditure statement. However, the prior approval of the Minister of Finance is not required in respect of the payment of wages, premiums, bonuses and allowances provided for by the regulations. Operations carried out under the provision of funds procedure give rise to the production of a statement of account duly transmitted to the competent Financial Controller for auditing one (01) month after the end of the operation. The statement of account is accompanied by the normal set of documents to justify public spending.

422. With regard to APEs and RLAs, this authorisation is granted by the competent deliberative organ.

423. As the Principal Authorising Officer, the approval referred to in the above point is exclusively given by the Minister of Finance. Consequently, no Financial Controller can avail himself of this prerogative under pain of engaging his personal liability. However, this approval is not required with regard to votes relating to the

participatory follow up of the public investment by the committees set up by Decree No. 20/2013/7987/PM of 13 September 2013.

424. Deposit accounts "450" are opened in the books of the Public Treasury to the benefit of the revenue-generating administrations. Provisioning them through procedures of disbursement of budgetary resources is prohibited.

3.5. Provisioning of Treasury stations abroad

425. The budgetary appropriations put at the disposal of the authorising officers are subject to transfer of the corresponding funds, through the Directorate General of the Treasury.

426. Heads of diplomatic and consular missions should engage their expenses without taking into consideration the taxes and fees which benefit from an exemption in their host country in accordance with the Vienna Conventions and the principle of reciprocity consecrated by Cameroon in inter-ministerial instruction No.0060/MINFI/MINREXT/DIPL of 28 March 2010 relating to the application of diplomatic privileges in taxation and customs matters.

427. At the date of closing the placing of orders (31 December), votes which would not have been materialised by the transfer of funds shall simply be cancelled; the legal and accounting commitments relating thereto shall eventually be taken into consideration in the budget of the following financial year.

3.6. Imprest accounts procedure

428. In general, imprest accounts fall under the responsibility of the Minister in charge of Finance (Directorate General of Budget) who shall create them by ministerial order and appoint the officials by decision.

429. The authorisation for creation and the reopening of imprest accounts in APEs and RLAs is given by the competent governing body. As regards the RLAs in particular, the imprest account procedure is the one provided for by Order No. 2012/178/MINFI of 30 October 2012.

430. All the imprest accounts of the 2017 financial year shall be closed on 31 December 2017. They shall eventually reopen only after the closing of accounts by the Minister in charge of Finance. Any irregularities noticed and recorded in the closing report may prevent the reopening of an imprest account and expose the imprest accounts managers to administrative sanctions in conformity with the regulations in force.

431. However, after their closure, the following imprest accounts shall automatically reopen:

- imprest accounts for health institutions ;

- imprest accounts for penitentiary establishments ;
- imprest accounts for boarding schools ;
- imprest accounts for the feeding of the street children in social centres;
- imprest accounts for the running of primary schools;
- special contingent imprest accounts, to be determined by the Minister in charge of Finance ;
- imprest accounts for the offices of Government Ministers and officials ranking as such, and in general, imprest accounts for feeding of personnel.

432. The application for the reopening or creation of an imprest account shall be addressed to the financial control for transmission to the Directorate General of Budget, which can also be contacted directly for the other cases.

433. The requests for the opening of imprest accounts should clearly indicate alongside the volume and amounts requested the full names, and salary code number of the authorising officer, the imprest account manager and the agent designated for stores-accounting operations.

434. The decision to open an imprest account shall clearly specify the nature and the volume of eligible operations, the latter being detailed per expenditure item and their respective amounts.

435. Imprest account operations shall be justified by expenditure documents, except for those relating to the private secretariats of Members of Government and persons of similar rank, so called special imprest accounts which are justified exceptionally by an expenditure certificate.

436. During the closure of accounts, the cash in hand held by the manager shall be collected by the auditor and deposited at the competent financial control in the case of decentralised services and at the Directorate General of Budget for central services. The cash in hand for imprest account shall be transmitted to the competent Treasury station by the Directorate General of Budget, the Financial Controller of Ministries and APEs, the Regional or Divisional Financial Controller as the case may be.

437. For those imprest accounts from which any allowances are to be paid, as soon as they are reopened or created, their administrators shall deposit at the services charged with monitoring the management of the imprest account, the regulatory instrument granting the allowance and or benefits together with a complete list of the beneficiaries, signed by the head of the Ministry or the RLA or the APE.

438. The discharges of these allowances shall bear the references of their official identification documents. For beneficiaries of allowances resident abroad, only a duly established receipt shall be accepted.

439. The imprest accounts administrator shall produce receipts testifying to the transfer to the treasury station to which it is attached as well as the amount collected as income tax advance, during his operations.

440. Expenses carried out on imprest accounts shall be subject to the regulations relating to prices, government contracts and the registration of Administrative Purchase Orders.

441. As a result, the composition of the expenditure file should be the same as in normal procedure.

442. Any expenditure below CFA 500 000 francs is a tiny expenditure. As such, derogating the classical rules of public command, it shall be subject to a statement of sums due or a statement of tiny expenditure accompanied by cash receipts. To that effect, any orders relating to imprest accounts shall be placed as far as it is possible, in reference stores.

443. Expenses relating to the organisation of seminars, conferences and colloquiums are executed in normal procedure, except a waiver of the Minister of Finance.

444. Bills relating to the expenditure effected on imprest account shall comprise, besides the indications of certification and engagement by the authorising officer, the number under which such expenditure was registered in the imprest accounts administrator's day book and the receipt of the supplier or his/her representative duly identified and paid.

445. Imprest accounts opened for occasional expenses shall imperatively be closed within a maximum deadline of two (02) months following the use of the last authorised amount.

446. In any case, public accounts (revenue accounts, imprest accounts) should be closed at 31 December 2017, at the initiative and supervision of the Minister in charge of Finance or his local representatives. Funds held by the managers at this date should be paid into the Treasury against a receipt and the supporting documents transmitted to the Directorate General of Budget.

447. The pre-conditions for appointment as imprest accounts administrator are as follows:

- be a civil servant of at least category B or State Agent of the 7th category for central services and regional headquarters;
- be a civil servant of at least category C or State Agent of the 6th category, for the other decentralised services;
- be working in the structure for which the imprest accounts is intended;
- to have never been found guilty of shortage or deficit balance or sanctioned for mismanagement;

- where necessary, to have closed the imprest accounts formerly under his responsibility.

4. Procedure for settling committed but unpaid expenditure

448. Shall be eligible under this category, expenditure executed in the course of the 2016 financial year, but not paid for.

449. Expenditure realised on these votes gives rise to a new commitment done in priority on the votes of the 2017 financial year for each government department concerned.

450. The list of documents to be furnished in view of the said re-engagement is as follows:

- duly registered contract, jobbing order or purchase order;
- provisional or final acceptance report;
- credit security or proof of prior budgetary visa by the territorially competent Financial Controller;
- attestation of no ordering for payment signed by the competent Financial Controller (in decentralized zone) ;
- attestation of nonpayment signed by the Head of the competent Treasury Station;
- the tax file of the enterprise.

451. The file thus constituted is addressed to the principal authorising officer with competence for commitment.

452. It should be underscored that the expenditure shall be done on the budgetary head relevant to the economic nature of the earmarked expenditure.

C. DEPOSIT OF BUDGETARY VOTES AND CONSTITUTION OF ASSETS

453. The following shall remain prohibited:

- the deposit of available votes;
- the constitution of “assets”.

D. CASH ADVANCES

454. Any cash disbursement shall therefore be subject to reserving of the corresponding votes and the presentation of documents justifying the expenses to be paid for, in accordance with the norms and procedures provided for by the instruments in force. However, where exceptional circumstances warrant cash advance, the disbursement of funds shall be subject to the presentation of a decision duly signed by the Minister in charge of Finance accompanied by an attestation showing the availability of votes issued by the Director General of Budget and clearly indicating the budgetary head that shall support the expenditure in due course. These advances

should be covered within a period of thirty (30) days in favour of the Paymaster General of the Treasury at the diligence of the principal authorising officer.

E. SOVEREIGNTY EXPENSES

455. Sovereignty expenses are granted on the occasion of missions abroad by members of government and official ranking as such. Their amount is fixed by the competent authority, which is the President of the Republic or the Prime Minister as the case may be.

They take the form of a written approval, notified to the beneficiary, and are imputed on the budgetary head of the authority benefiting from the expenditure.

F. ALLOCATION OF EXPENDITURE

456. Public accountants are reminded that the payment of unallocated expenditure shall remain suspended.

G. DESIGNATION OF CORRESPONDENTS

457. Each authorising officer shall propose the names of two (2) of his collaborators to be charged with depositing by mail enclosure slip and collecting documents transmitted by his services to the central Financial Controls and the Departments of the Ministry in charge of Finance.

458. It is clear that only officials of the Central Financial Controls are authorised to liaise between the other Ministries and the competent services of the Ministry in charge of Finance.

459. For government departments that do not have Financial Controls, liaisons shall be established directly between the authorised officials and the competent Departments of MINFI.

460. Consequently, it is strictly forbidden to hand the documents relating to expenditure commitment to service providers.

PART FIVE: EXECUTION OF EXPENDITURE ON PERSONNEL AND ON EQUIPMENT

CHAPTER ONE: PERSONNEL EXPENDITURE

461. Personnel expenditure should be construed as all expenses relating to the remuneration of personnel especially the monthly basic salary and various bonuses and allowances attached thereto, well as pensions.

A. RECRUITMENTS

462. With the exception of recruitments on direct competitive examinations and those of graduates from some training schools, all recruitments on a permanent basis are subject to the authorisation of the President of the Republic and/or of the Prime Minister, within the limit of the budgetary allocations meant for this purpose.

B. DOMESTIC SERVANTS OF GOVERNMENT MINISTERS AND OFFICIALS OF SIMILAR RANK, AND THOSE OF ADMINISTRATIVE AUTHORITIES

463. The recruitment of domestic personnel shall be limited to the authorised quotas. Dismissals and replacements must be done in strict compliance with these limits.

464. In order to ensure regular payment of wages of these personnel, the Director of Financial Resources shall issue a commitment order of the same amount as the wages to be paid at the beginning of each semester, to each of the government services concerned, in conformity with the regulation in force.

465. Similarly, those Government services that directly pay the wages of domestic personnel shall issue corresponding commitment orders at the beginning of every semester.

466. These expenses shall be treated with the same priority as wages paid by the salaries network.

C. GRANT OF ALLOWANCES, GRATUITIES AND SIMILAR BENEFITS

467. The attribution of allowances, remittances and productivity allowances must be based on a Law or a Decree, a copy of which should be attached under pain of rejection. Drafts of documents relating thereto shall, (disbursement decisions) shall bear, under pain of being rejected, the surnames, names, salary code, the total amount of the expenditure as well as the auditing clause. They shall be accompanied by a signing out sheet which provides information on the surnames, names, capacity of the beneficiaries as well as the liquidation of the expenditure.

468. Likewise, concurrent benefits, overpayment, extension of allowances to non-entitled personnel and not provided for by existing regulations shall be forbidden.

469. The fix touring allowance (FTA) is paid on a quarterly basis following the commitment order or purchase order procedure in support of a decision signed by the competent authority. It is exclusive of the daily out of station allowance within the territorial jurisdiction of the beneficiary. Except for administrative Authorities, the FTA is only paid to the staff of structures working as a brigade such as those called upon to make regular field trips, at the rates provided for by texts in force.

470. Votes for the payment of gratuities, remittances, productivity bonuses and sundry allowances to the staff of decentralised services shall systematically be subject to the transfer of votes.

471. Financial services should see to it that the draft decisions submitted for budgetary visa must conform to the regulations in force.

472. Sitting allowances can be paid within the framework of committees in accordance to the regulation in force.

473. In this case, the relevant supporting documents should be forwarded to the territorially competent financial control for auditing at least one month after the end of the operation.

474. As regards specific allowances, specific premiums, special duty allowances, the Finance Law, which mentions and budgets them, creates them legally. They shall be construed as any financial advantage granted by the Principal Authorising Officer to a particular category of public officials whose services, detachable from their ordinary assignments, give added value to the execution of the latter.

475. Pending the reform of the compensation scheme, specific allowances, specific premiums and special duty allowances are fixed and administered in accordance with the scale for the management of the special duty allowance laid down by Decree No 66/DF/111 of 11 March 1966.

476. Specific allowances, specific premiums and special duty allowances may be committed quarterly within the limits of the available appropriations, on presentation of a list of the beneficiaries and proof of the so-called specific services.

477. The grant of “per diem” shall remain forbidden.

D. OVERTIME

478. The payment of overtime remains suspended, with the exception of overtime put in by personnel working in the cabinets of Government Ministers and personalities ranking as such. Also, the payment of overtime other than those relating to the on-going fiscal year shall be forbidden, except for those owed during the October – December 2016 quarter.

479. These allowances for overtime must comply strictly with the provisions of Decrees No. 74/694 of 29 July 1974 in the case of civil servants and No. 95/677/PM of 18 December 1995 in the case of State Agents governed by the Labour Code.

E. STAMPING OF CORRESPONDENCES ADDRESSED TO GOVERNMENT SERVICES

480. Claims, requests or petitions addressed to the administration shall be stamped or else be rejected.

481. Besides, the Cameroon Postal Services (CAMPOST) ensures the collection, sorting, transportation and distribution of outgoing correspondences within the internal and international network.

F. FOLLOW-UP OF THE RECORDS OF PERSONNEL HOUSED BY THE STATE

482. A report on personnel lodged by the Government should be drawn every six months by the Ministry in charge of housing and forwarded to the territorially competent services of the Directorates General of Budget and the Treasury for follow-up.

G. GOVERNMENT LEASES

483. Unauthorised payment of rents which should be construed as any payment of rents made at a place other than the region of the domiciliation of the rented building, is proscribed.

484. Accordingly, the Ministry in charge of housing shall henceforth conduct an evaluation of the rents to be paid per region at the time of elaboration of the budget, in view of subsequent allocations to regional authorising officers.

485. In case of insufficient votes allocated in automatic delegations within the budgetary year concerned, spontaneous delegations could be granted, as the case may be, in order to avoid the constitution of arrears which comprise risks of multiple payments over the same period and for the same contract.

486. Military contracts, for their part, should obtain the prior visa of the financial controller at the Ministry of Defence before their joint signature by the Minister in charge of Defence and the Minister in charge of housing.

CHAPTER TWO: EXPENDITURE ON EQUIPMENT

A. GENERAL PROVISIONS.

1. Prior commitment

487. The prior commitment of any expenditure is compulsory both within the commitment order zone and the purchase order zone.

488. It is evidenced:

- at the level of Central Services by the computer printout of a Credit security;

- at the level of decentralized services by the purchase order bearing the visa of the Financial Controller on the green leaflet.

489. The commitment order or the purchase order accompanied by supporting documents is transmitted, depending on the case, to the computer mail bureau or to the competent Financial Control by mail enclosure slip or by register.

490. Since prior commitment is essential, the accumulation of expenditure arrears executed but not paid is strictly prohibited and engages, where necessary, the responsibility of its authors.

2. Use of the request for the simplified procedure (RSP)

491. Use of the request for the simplified procedure (1120), is strictly limited only to the cases featuring on the RSP itself, due to its overriding nature over the principle of prior commitment.

3. Corrections on bonds relating to expenditure execution

492. Any commitment or purchase order that bears corrections of any kind must be systematically rejected and cancelled. As a result, indications like “I precise” or “corrections approved” are forbidden on commitment or purchase orders.

4. Description of operations on a commitment or purchase order

493. The operation, subject of the commitment, must be clearly described on the commitment order or on the purchase order. Consequently, the indication “commitment relating to pro forma invoice No...., or commitment in favour of several suppliers” is forbidden.

5. The role of the Engineer in acceptance commissions

494. The role of engineer is vested in the technical services as follows:

- the Ministry of Urban Development and Housing as concerns works relating to urban construction, repairs, restoration, rehabilitation of road and various networks, as well as the architectural studies of public buildings and administrative estates;
- the Ministry of Public Works as concerns new constructions, all road works and projects under their competence, the acquisition of civil engineering machinery, and the technical studies relating thereto, as well as airport and rail way works;
- the Ministry of Posts and Telecommunications as concerns telecommunications works and their studies;

- the Computer Division or Unit of the administrations concerned as concerns the acquisition of computer hardware and the Territorial Financial Controls at the decentralized level;
- the Ministry of State Property, Surveys and Land Tenure as concerns land expertise, survey maintenance, repair and rehabilitation works on public buildings and administrative estates; as well as rolling stock;
- the Ministry of Water Resources and Energy as concerns electrification, drainage, water supply, purchase of electric generators and studies related thereto;
- the Ministry of Agriculture and Rural Development, as concerns phytosanitary products and rural micro-infrastructures, as well as rural engineering works;
- the Ministry of Livestock, Fishery and Animal Industry, as concerns veterinary products;
- the Ministry of Public Health as concerns the supply of drugs, reagents and consumables, and the procurement of special medical equipment;
- the Ministry of Forestry and Wildlife, the Ministry of Environment, Nature Protection and Sustainable Development as concerns their specific projects related to reforestation or under their respective domains of activity.

495. In any case, the chairperson shall inform by written invitation all the commission members about the date, place, and precise time of the acceptance of the supplies. The proceedings of the acceptance commission are valid only if all the members are present and the report of the proceedings is presented in a single original copy. As proof of the work and the exactitude of its figures, each member of the commission shall retain an exact duplicate stamped "COPY".

496. In order to ensure promptness in the processing of the expenditure, the supplier shall submit his final invoice and eventually the delivery slip to the acceptance commission.

497. The acceptance report must be signed during the session by the acceptance commission and accompanied, if need be, by the above-mentioned power of attorney devolved on the various commission members.

498. Commission members shall be jointly and financially liable in case of partial, fictitious or sub-standard execution of an order of which they have pronounced the acceptance.

499. The control engineer's responsibility is total as concerns defects and over-valuations of quantities and measurements.

6. Recourse action

500. Compensation for damages shall be paid based on the final rulings of the court whose engrossments are transmitted through official mail by the registrar of the competent court.

501. However, where necessary, an amicable settlement of disputes wherein the interests of the administration prove to be threatened may be initiated under the authority of the Minister in charge of Finance.

502. All documents for conciliatory settlement must bear the prior financial endorsement.

503. As regards the damage caused to State property by the civilian and military personnel of the Ministry in charge of Defence, the provisions of Decree No. 76/584 of 15 December 1976 shall apply. The Minister in charge of Defence shall communicate to the Minister in charge of Finance the amounts to be charged to the persons concerned according to the degree of their responsibility in the damage.

504. To facilitate recourse action, files addressed to the Minister of in charge of Finance should clearly state the identity (name and service number) of the defaulting government workers.

7. Contracts for maintenance, guarding and cleaning of premises

505. Maintenance contracts on durable property and other equipment shall no longer be renewed by tacit agreement. They become obsolete at 31 December of each year. The same thing holds true for contracts for the guarding and maintenance of premises.

506. These contracts are signed by the competent Contracting Authorities.

507. The files relating to guarding contracts must include, among other documents, the regulatory engagement.

508. The procedure applicable for the award of these contracts shall be that provided for in the Public Contracts Code.

8. Administrative Vehicles

509. All vehicles owned by the State shall be registered by the administrative garage under the code, "C.A" subject to specific derogations granted to certain bodies.

510. Rolling stock acquired as part of national projects to provide logistical support must be registered at the State's car pool.

511. Repairs on administrative vehicles shall be done in administrative garages. However, in case of necessity, Government services are authorised to have their

vehicles repaired in private garages, without recourse to a prior certificate of defect issued by the head of the competent administrative garage.

512. In the event of an accident, Government has the right to order for a second assessment of the damages suffered by the victim, by a firm accredited to that effect.

513. The financial services should ensure that the maintenance and repair charges of the equipment do not exceed the cost of replacement of the said equipment.

514. The file for the settlement of the repair costs of an administrative vehicle in a private garage shall be forwarded along with a registration attestation of the said car as a State vehicle issued by the relevant services of the Ministry of State Property, Survey and Land Tenure. An attestation of an expert evaluation issued by a registered consultancy or the competent administrative garage shall be required for invoices higher than CFA 5 000 000 (five million) francs.

515. Only officials entitled to an administrative vehicle can benefit from the vehicle maintenance appropriations, in conformity with the regulation in force.

516. The government worker, entitled to an administrative vehicle, who is not endowed with one, shall benefit from a monthly allowance at a rate set by the regulation in force.

517. On the contrary, the government official, entitled to an administrative vehicle, devoid of it, can repair his personal vehicle in an administrative or a private garage under the State budget, on the express authorisation of the competent principal or secondary authorising officer, after presentation of an attestation of use of the said vehicle for the interest of the service and a payslip showing that he does not receive the car maintenance allowance.

518. Any file for vehicle repairs shall comprise, among other things, the authenticated photocopy of the registration document of the said vehicle.

519. The purchase of new vehicles in Government services shall remain prohibited, unless explicitly authorised by the Prime Minister, Head of Government. However, second hand engines and heavy duty vehicles meant for works and special interventions whose technical state is ascertained could be acquired on special authorisation of the Prime Minister, Head of Government. The applications relating thereto should include the technical file as well as the expertise report of MATGENIE.

520. The use of rolling stock shall be subject to obtaining the following documents:

- an authorisation to circulate, issued by the competent services of the Ministry in charge of State Property and Land Tenure;

- a mission order signed by the hierarchical superior of the driver, for movements outside the competent area of the service;
- a road tax disc, the absence of which is punishable by Law;
- a boarding booklet for the follow-up of the vehicle's movements.

521. These documents must be presented upon request to the specialised squads of the Central Administrative Garage as well as to the police squads working in administrative garages.

9. Ordering and purchase of consumables and durable equipment

522. For the acquisition of durable goods and equipment which require maintenance (photocopiers, computers, fax...etc.), suppliers should produce a warranty certificate for the equipment supplied covering a minimum period of six (06) months.

523. The financial services shall not endorse any application which does not meet the abovementioned conditions.

524. Just as goods acquired through purchase, those acquired through grants or gifts must be recorded by the Government services concerned to be subsequently included in their stock.

525. The acceptance commission set up to this effect shall allocate, as the case may be, a price to the equipment thus incorporated.

10. Preserving and handling State property

526. Before it is stored or allocated, any equipment acquired by the State and public establishments, must be labelled or marked by the agent in charge of stores-accounting operations as stipulated by the regulation in force.

527. The extended stock piling in stores or in corridors and the surroundings of public buildings of equipment such as computers, photocopiers, typewriters, refrigerators and air conditioners shall be strictly forbidden.

528. Any signing out of equipment from the store shall be subject to presentation, to the agent in charge of stores-accounting operations, of an authorisation duly signed by the authorising officer and showing the quantities to be served and the signature of the bearer.

11. Replacement of State property

529. Any dilapidated, out-dated, obsolete property or that whose repair costs have become exorbitant, shall be systematically considered for replacement, at the initiative of the authorising officer who informs the Minister in charge of State Property.

530. The sale of any public property which is done following the “last highest bidder” formula is done in accordance with the regulation in force.

B. IMPLEMENTATION MODALITIES

1. Travel allowances

1.1. Out of station movements

531. To meet the skyrocketing out-of-station expenses, these movements should only be authorised when the need is of absolute necessity and is in line with the reason of the movement and the priority objectives of the Government service concerned.

532. The appropriateness of a mission and fixing of its duration is the competence of the person who prescribes it, depending on his Annual Work Plan and service necessities. This judgement of opportunity has as only limitations the power of reformulation of the superior and the availability of budgetary appropriations.

533. The non-execution of a mission, notably evidenced by the absence of a mission report after collection of the related allowances, renders the mission fictitious and exposes the offender to the sanctions provided for to this effect, on the diligence of the person who prescribed the said mission or of the superior of the public official concerned.

534. It is more than ever before, necessary, to reduce the delegations or teams to reasonable numbers for the proper conduct of the mission, and to use our diplomatic and consular missions, administrative authorities or foreign collaborators for some information or representation trips.

535. The granting of mission allowances to any person evacuated for health reasons is strictly forbidden.

536. The indications “as soon as mission is over” and “special mission” are prohibited on mission orders which must also bear the departure and return dates. Each mission order shall be accompanied by a certified photocopy of the beneficiary’s recent payslip. The services in charge of control and endorsements shall not endorse the mission order of pensioned personnel, temporary workers, domestic workers or any other person not mentioned for whom the issuance of a mission order would not be justified.

537. Any travel abroad must be in strict respect of the directives and measures outlined in Circular No. 008/CAB/PM of 11 October 1994, on the one hand, and General Instruction No. 002 of 1 October 2002 to organise government work, on the other, notably as regards the obligation to first of all obtain an authorisation from the Presidency of the Republic or the Prime Minister’s Office who set the duration, including the travel time.

538. The generally retained travelling time takes into consideration the most direct and the cheapest route. For instance it is presented as follows:

- one (1) day to go and one (1) day to return for missions within Central, West and in Western Europe;
- two (2) days to go and two (2) days to return for missions to North, East and South Africa, Eastern Europe, Middle East, Central and South America;
- three (3) days to go and three (3) days to return for mission to North America, South-West Asia and Oceania.

539. The personnel of the Presidency of the Republic, and its attached services as well as those of the Prime Minister's Office are subject to the formalities for authorisation to leave the country. However, as regards the officials of the Presidency of the Republic and the Prime Minister's Office as well as personnel of the Cabinets of the Presidency of the Republic or the Prime Minister, the mission order duly signed by the competent authority shall serve as an authorisation to leave the country.

540. With regard to RLAs, any travel of a municipal magistrate out of the national territory for official reasons shall be subject to the prior authorisation of the Minister in charge of Regional and Local Authorities.

541. Mission allowances are calculated at the rates and following the conditions provided for by Decree No. 2000/693/PM of 13 September 2000. As concerns Regional and Local Authorities, the rates applicable are those provided for by Decree No.2015/406 of 16 September 2015. They are calculated at the end of the mission, taking into consideration its effective duration.

542. However, prepayment of allowances for missions within the country and abroad may exceptionally be granted by the Minister in charge of Finance depending on the availability of funds. To facilitate the discharge of expenses of this nature, the following rates shall be respected:

- 90% for missions abroad;
- 80% for control and debt recovery missions;
- 75% for the other cases.

543. The payment of mission allowances at home other than those for the current financial year is suspended. However, allowances for missions carried out between the closure of commitments and the beginning of the current fiscal year will still be paid.

544. The placing of additional funds at the disposal of those on mission to ensure the proper execution of their mission may be authorised within the limit of appropriations by the Presidency of the Republic, the Prime Minister or the Principal Authorising Officer.

545. For mission orders established after the mission for the purpose of regularisation, the beneficiary shall, in addition to the authorisation to leave the country; produce photocopies of the pages of his passport proving that the mission actually took place and bearing the visas of the competent services or the border police of the receiving country.

546. In any case, signatories of mission orders on arrival and on departure are expected to affix their name and duty stamps, in addition to their signatures.

547. The total duration of out-of-station movements for a State employee, excluding administrative tours, shall not exceed one hundred (100) days during a financial year, at the risk of being rejected, except a waiver is granted:

- for travels abroad, by the Prime Minister, Head of Government or by the Presidency of the Republic;
- for travels within the country, by the head of the Ministry concerned or the Governor of the Region.

548. This restriction is not applicable to personnel of control squads.

549. The officials of the services in charge of financial control are required to keep records for each State employee of the services within their sphere in order to ensure a strict follow-up of their movements for mission purposes.

550. At the end of each mission for which there was partial payment of mission allowances and after a maximum period of one month, if the mission warrant has not been returned to the competent financial service for calculation or payment, a collection order amounting to the advance received shall be issued against the civil servant or State employee concerned. The services in charge of budgetary control shall make sure they keep a copy of the mission order in order to carry out the above instructions.

551. It is forbidden to place non-administrative workers on mission on public funds using the mission warrant or travel form procedure.

552. The use of non-administrative employees shall be done through conventions, contracts, protocols and agreements, signed in accordance with the terms and conditions laid down by the instruments in force.

553. Any person who wishes that the mission allowances be paid by bank transfer should include his/her bank identification in the expenditure file.

554. Any mission must be sanctioned by a mission report required at any eventual post expense control.

1.2. Transfers

555. The votes intended for the payment of transport requisitions are found in the budget of each ministry and managed under the same conditions as all appropriations. In this regard, the establishment of transport requisitions for the benefit of the personnel of each service falls within the authority of the competent authorising officer. The heads of Government departments shall ensure that their decentralized services in the Regions are endowed with funds for the payment of the said expenses.

556. Mission orders and travel warrants issued to a transferred civil servant are only proof of the movement of the latter from his former station. Consequently, the payment of travel expenses during transfers is prohibited.

557. Each Minister concerned shall make sure that transfers of personnel under his authority are conducted within the limit of transfer votes put at his disposal. Consequently, additional votes shall not be granted to this head, except in case of absolute necessity.

558. In any case, instruments specifying the conditions for managing junior staff shall be applied even to teaching staff.

559. The personnel who have judicial custody of a child cannot take advantage of the latter to demand payment of whatever nature from the State as they would do for their legitimate, recognised or adopted children.

1.3. Transport requisition

560. Transport requisition for annual leave can be paid only during the financial year covering the decision granting leaves, except otherwise authorised by the Minister in charge of Finance.

561. Transport requisition allowances due a couple who are both civil servants following annual leave, are paid to the spouse with a higher grade upon presentation of an attestation of the non-payment of transport requisition allowance by the other spouse, signed by the authorising officer under whom the said spouse depends.

562. A State employee can claim transport requisition allowances only within the national territory according to the regulations in force.

563. Regarding leaves of the personnel of Diplomatic and Consular Missions or travels of public agents out of the country, air tickets, in priority, from the national airlines company shall be issued to them on the lines plied directly or indirectly by this company. As for other itineraries, a decision to release funds could be established in their favour based on bills issued by the company concerned or an authorised travel agency.

564. Only approved travel agencies and whose names are forwarded by the National Syndicate of Travel and Tourism Agencies can postulate to the public order relating to the purchase of air transport tickets. This list which is up dated periodically by the Syndicate, is forwarded to the authorising officers and the Financial Controllers for all useful ends.

565. The purchase of air transport tickets is done following consultation of at least three service providers among the approved travel or tourism agencies. The consultation report is included in the expenditure file for eventual control. It is done through the disbursement of funds upon presentation of a pro forma invoice from an air transport company or an approved travel agency.

566. The price of an air transport ticket is equal to the basic price being asked by the air transport company at the moment of purchase of the ticket, plus the profit margin remunerating the services of the travel agency set by the Minister in charge of prices.

567. Post expense controls of the regularity of the dispositions recalled above and the prices asked shall be initiated by the competent services of the Ministry of Finance.

568. The pro forma invoices issued by air transport companies or travel agencies are obligatorily established for the purpose of transport tickets whose validity should not exceed three (03) months. Similarly, the transport class to which government officials are entitled on trips abroad is the economic class.

569. The file for reimbursement of transport requisitions shall comprise:

- a stamped application;
- any document justifying the travel (pages of the passport);
- the air ticket stub; the receipt of purchase of the air ticket or the copy of the electronic ticket;
- the authorisation to leave the country.

1.4. Diplomats' leave claims

570. Payment of the leave allowance of personnel working in Diplomatic and Consular Missions shall be assumed by the respective services to which they are attached.

571. The reimbursement of leave allowance covering the periods prior to 1st January 2013 shall be treated as part of the domestic public debt.

1.5. School fees of the children of diplomats working abroad

572. Pursuant to Decree No. 82/552 of 5 November 1982 to fix the conditions for State contribution to the school fees of the children of Cameroonian diplomats, the payment bond relating to the State's assistance to the school fees of diplomats' children working abroad must be accompanied by:

- the report of the commission in charge of examining files for the attribution and renewal of Government assistance to the school fees of the children of diplomats;
- the decision duly signed by the Head of the Diplomatic Mission, clearly indicating for each parent, the amount allocated to his children.

2. Training courses, seminars and scholarships

2.1. Training courses and seminars within the country

573. Training courses and seminars organised within the national territory should be subject to prior approval of the Minister concerned. This approval is attached to the commitment file.

574. For expenses related to seminars, the financial controllers shall ensure, prior to putting their visa, that the expenditure file relating thereto comprises the following documents:

- the Minister's authorisation;
- theme and announcement comprising the place and period ;
- memoire of expenditure and budgetary charge ;
- calendar or planning of the seminar ;

2.2. Training courses abroad

575. Ministries that have trainees abroad shall, at the beginning of the financial year, transfer to the relevant Embassies, all the appropriations earmarked for the annual payment of their dues in accordance with the order placing them on the training course.

576. However, should a training course come up during the financial year, the Ministry concerned shall disburse as an appropriation to the Cameroon Embassy concerned the amount needed for the said training. Payment of the amounts for the training course directly to the trainees is forbidden.

2.3. Scholarships

577. Scholarship votes shall be committed bearing in mind that the funds may be periodically disbursed by the Directorate General of the Treasury.

578. Any commitment on the budgetary line reserved for current scholarships of students is subject to the presentation of an order attributing the scholarship and a valid school attendance certificate.

579. As concerns scholarships arrears, any act of payment of expenses is contingent on the presentation of an updated statement of scholarship arrears.

3. Payment of allowances for telecommunications services

580. The telecommunications services allowance is paid quarterly by the Head of each Ministry or Head of structure on the budgetary line reserved to that effect, using the commitment order procedure and upon presentation of a decision signed by the competent authority. It is tax free.

581. Settlement by the State of bills relating to subscriptions taken by State employees for their personal use is forbidden, otherwise collection orders shall be issued against the beneficiaries.

582. With regard to decentralised services, each Minister shall, at the beginning of the financial year, appropriate votes for the settlement of the said allowances.

583. The Ministry of External Relations shall transfer the corresponding votes to Diplomatic Missions at the beginning of the financial year.

4. Debts owed by the personnel of diplomatic and consular missions

584. The conditions for settling debts contracted abroad by State employees serving in any Diplomatic and Consular Mission are specified by Decree No. 75/459 of 28 July 1975 and Inter-Ministerial Decision No.816 of 23 September 1997.

585. In this case, the Treasury services shall recover the amounts by the use of attachment measures or liquidation vouchers, monthly deductions on salaries, money orders or collection orders issued to the debtor until the debts are fully discharged.

586. As concerns debts incurred after a transfer or recall, a reduction rate of 80% shall be applied, until the debt is fully discharged, notwithstanding the applicable statutory provisions.

587. These precautionary measures do not exclude other sanctions provided for by the regulations in force.

5. Supply of fuel and lubricants

588. The supply of fuel and lubricants to government services is done following the ordinary commitment procedure.

589. Fuel and lubricants shall be purchased exclusively from petroleum companies in order to avoid additional transaction-related costs and to ensure the validity of the corresponding petrol coupons throughout the country.

590. Secondary authorising officers may get fresh supplies from fuelling stations, in the absence of marketers using the funds disbursement procedure, based on a decision signed by the competent administrative authority.

6. Road maintenance expenditure

591. Within the framework of road maintenance projects earmarked in the budget of the Ministry in charge of roads, the following measures are prescribed:

- strict compliance with public contracts regulation, notably through the systematic rejection of any service broken down into several contracts;
- signing of contracts (jobbing orders, contracts) by the relevant authorities and supervision of works by the technical services competent to do so;
- signing of financial statements of works by the duly appointed officials of duly constituted acceptance commissions.

592. The technical acceptance and receipt of works and services funded by the Road Fund are done by research and control consulting firms and this without prejudice of any other control by competent engineers of the Ministry of Public Works and the Road Fund, in accordance with the operating rules of these structures.

7. Hiring of buildings

593. Pursuant to the provisions of Decrees Nos. 91/324 and 91/325 of 9 July 1991 and Circular No. 1/CAB/PR of 29/3/95, the financial endorsement is suspended as to any new hiring of buildings, with the exception of government leases that may be concluded for the lodging of Members of Government and officials of similar rank, Heads of Diplomatic Missions and public services, and this within the set limits. Leases on administrative property and State land however remain authorized. In this context, a situation of the said leases accompanied by the outstanding sums should be forwarded at the beginning of each financial year to the Treasurer Pay Master General and to the central services of the Ministry in charge of State Property, Surveys and Land Tenure by the Divisional Inland tax Collector.

594. For contracts signed in regularisation, the rents due should be subject to a single commitment by the competent services of the Ministry of Land Tenure, Survey and State Property or those of the Ministry of Defence, as the case may be.

8. Hiring of equipment or rolling stock

595. The hiring of equipment and rolling stock within Government services and other public services shall assume special status.

9. Purchase of equipment and products of a specific nature

596. The acquisition of equipment such as portable micro-computers, handsets, CD writers and other gadgets for personal use shall be prohibited, except otherwise authorised by the authorising officer of the expenditure.

597. The acquisition of used equipment or equipment bereft of its original package by government services and subsidized bodies shall be strictly forbidden.

598. The supply of pharmaceutical products is subject to the issue of a licence obtainable from the relevant services.

10. Ordering administrative forms

599. In conformity with the provisions of Circular No. 2/CAB/PM of 13 August 2007, all orders relating to administrative forms should be done exclusively at the National Printing Press. However, where it is not possible to ensure the norms of quality and security required for some forms, certificates of deficiency should be issued, if need be. In case of outright refusal to issue the certificate of deficiency by the National Printing Press, the administration concerned shall resort to the arbitration of the Minister of Public Contracts.

11. International conferences, colloquia and seminars

600. Pursuant to the provisions of Circular No. 2/CAB/PR of 28 February 1996, the organisation of international conferences, colloquia and seminars is subject to the express authorisation of the Presidency of the Republic.

12. Evacuation for health reasons

601. Evacuation for health reasons to State-run central and referral hospitals shall be given priority. However, health induced evacuations abroad may be undertaken if necessary. In that case, the State's contribution towards the cost of evacuation (treatment and transport) shall be restricted to a maximum amount of CFA 10 000 000 francs per State employee as defined in the provisions of Decree No. 2000/692/PM of 13 September 2000. The setting of this CFA ten (10) million francs ceiling shall equally apply to the reimbursement of medical expenses borne by the government worker who is treated in government hospitals in Cameroon or abroad as well as by government employees working in diplomatic missions.

602. In this regard, the budgetary endorsement of any evacuation decision shall be done concurrently with the actual disbursement of the corresponding appropriations.

603. The votes thus set aside shall, at the appropriate moment and as the case may be, be transferred either to the financial services of the local Diplomatic Mission, or by simplified procedure, directly paid to Cameroon's Diplomatic Mission in the host country. It is therefore forbidden for the head of the diplomatic accounting station to pay the said charges into the hands of the patients directly.

604. In the case of evacuations for health reasons in central and general hospitals in Cameroon, the votes allocated to this effect shall be transferred into bank accounts belonging to these structures for settlement of all the related expenses.

605. In all cases, since appropriations of common expenditure to cover health-induced evacuation expenses fall under common expenditure managed by the Minister of Finance, documents purporting to meet the cost of evacuation emanating from any other Government service shall have no financial effect.

606. Besides, budget endorsement services are required to strictly comply with regulations governing the reimbursement of medical, hospitalisation and funeral fees and any other health expenses of State personnel.

607. The Minister in charge of Finance shall ensure the periodic update of files on evacuations for health reasons, in collaboration with the Diplomatic Missions, host hospitals and the Ministry of Public Health.

608. The General Pay Office of the Treasury is required to ensure an effective follow up of the payments, on the basis of periodic reconciliation with the Treasurers of the host countries.

13. Funeral expenses

609. The death of a government employee being considered as permanent departure from service, The funeral expenses shall be supported pursuant to Decree No.2000/693/PM of 13 September 2000 to set the regime for the displacement of civil government employees and the modalities for handling the expenses relating thereto. Thus, the survivor of the deceased shall be entitled:

- to transport allowance for the corpse comprising a coffin and means of transport from the place of death to the place of burial ;
- to transport allowance for the family (spouse(s) and legitimate minor children) and luggage from the place of the last appointment to the place of burial;
- to the reimbursement of the costs incurred during the permanent transfer, alongside supporting documents, and comprising the costs of transferring the luggage, the costs of packaging, transport costs for the luggage (Lorry) and eventually parking and warehousing fees for a maximum duration of four days.

610. The calculation of these charges shall be done according the appendices to the abovementioned Decree.

611. The competent administrations shall put at the disposal of the families of State employees entitled to it in case of death, coffins and the necessary means of transport provided for by the regulations in force, upon presentation of justifications.

612. In the case where the families concerned have used their own means for the above mentioned expenses, the reimbursement of the sums spent shall be done by the administration upon presentation of supporting documents, within the limit of the thresholds provided for by the regulation in force.

C. LIQUIDATION AND ORDERING OF EXPENDITURE ON EQUIPMENT

613. Final bills corresponding to supplies and services are liquidated by the authorising officer who then proceeds to ordering the expenditure for payment.

614. For purposes of future control, the Financial Controllers and the Authorising Officers shall keep with them a copy of the treated bills. No payment can be made without prior financial visa on the supporting documents of the expenditure in terms of commitment and ordering to pay.

615. The validation of the expenditure liquidated and confirmed by the authorising officer shall be done by the relevant Financial Controller.

616. The cross-checking of the validation, conducted on documents consists in ensuring the conformity of all expenditure documents attached to the commitment or purchase orders.

617. The file of payable expenditure shall comprise the following documents:

- a registered government purchase order signed by the authorising officer and the supplier, bearing the registration receipt;
- a jobbing order or a contract regularly signed by the competent authority;
- a commitment order or purchase order as the case may be;
- a certificate of non-exclusion from bidding for public orders issued by the PCRA in the case of an order above or equal to CFA 5 000 000 francs, or a photocopy of the certificate of non-exclusion of a maximum validity period of three (03) months, as concerns purchase orders whose amount is less than CFA 5 000 000 francs
- a copie of the warranty certificate of at least six months for material requiring maintenance;
- an issue note or a tax notice;
- a final bill or a stamped itemised invoice in four copies, settled by the authorising officer;
- an acceptance report signed by all the appointed members;
- a delivery slip signed by the supplier and the authorising officer;
- a credit note settled by the authorising officer;
- a bank statement not more than three months;
- a valid certificate of tax non-indebtedness;
- the payment order or any document serving as such.

618. Any complacency in the certification of work done noticed during the post expense controls carried out on a quarterly basis in each administration, shall expose the authors to the sanctions provided for by the regulation in force.

619. The budgetary control of the expenditure carried out by the Financial Controller is evidenced by the affixing of the “EXPENDITURE VALIDATED” stamp on the credit note and on the expenditure file. Once validated the files are forwarded, by the Financial Controller, through mail enclosure slip to the competent treasury station for the procedure to continue.

620. As a result, the treasury services shall systematically reject any file not bearing the wordings “expenditure validated” and will return it to the sending service.

D. PAYMENT PROCEDURE IN TREASURY STATIONS

621. The procedure for payment through the Directorate General of the Treasury is outlined globally as follows:

i. At the central level (General Pay Office of the Treasury):

- automatic payment, in chronological order of expenditure based on the monthly cash flow scheme;
- compulsory establishment of monthly statements of outstanding bills;
- compulsory posting of the list of programmed creditors accompanied by their serial number.

ii. At the level of treasury stations:

1^o) – settlement of expenditure based on the monthly cash flow plan;

- obligation to establish the monthly statements of outstanding payments;
- obligation to assume any payment order whatever its amount;
- obligation to post the list of programmed creditors already accompanied by their serial number;
- obligation to pay according to the order of registration;
- obligation to post the registrations paid;
- privilege granted to the beneficiaries of partial payments, the remaining instalments of which should be automatically programmed;
- obligation to pay only expenditure assigned after liquidation.
However, after liquidation, investment expenditure should be systematically transferred to the competent TPG for settlement by bank transfer;
- it is forbidden to pay expenditure relating to contracts and jobbing orders in cash.

2^o) – Pursuant to Law No. 74/18 of 5 December 1974 relating to the control of public authorising officers and vote holders and Decree No. 78/470 of 3 November 1978

relating to the audit of accounts and to the sanction of liable accountants, all expenditure authorised by the Heads of Diplomatic and Consular Missions and Treasury Accountants without prior budgetary authorisation, and paid in advance are strictly forbidden.

622. The bank transfers initiated and cheques made out by Accountants and Municipal Tax Collectors shall henceforth bear two signatures that of the head of the treasury station concerned and that of the financial official of the structure formally appointed for that purpose by the Principal Authorising Officer.

623. The services of the BEAC branch which keeps the accounts and where the signature specimens are deposited shall ensure the existence of the double signature before any operations are carried out.

624. The possession of payment documents bearing the seal “good for payment” by a user shall be prohibited.

625. DM cash vouchers and non-emergency justice fees shall be payable solely by the assigned general pay offices. Emergency justice fees (witness fees....), purchase orders shall be payable in every treasury station vested with expenditure authorisation, and if need be, in the General Treasuries to which they are attached.

626. However, Paymasters General shall be expected to liquidate emoluments and other justice fees only within the limits of the quotas fixed by the Keeper of the Seals.

627. In a bid to preclude meddling third party involvement in the payment network, it should be recalled that proxies are forbidden. Payments shall be made directly to the beneficiaries themselves, or into their banks or postal Giro accounts (CCP).

PART SIX: EXECUTION OF INTERVENTION EXPENDITURE

CHAPTER ONE: RECURRENT SUBSIDIES AND CONTRIBUTIONS

A. SUBSIDIES

1. The principle

628. The recurrent subsidy shall be fixed and communicated at the beginning of the financial year by a letter of the Minister in charge of Finance.

629. The Directorate General of Budget shall effect the quarterly payment of this subsidy. Subsequent disbursements shall be subject to the production of a statement of account showing the use of the preceding instalment including expenses committed on internal resources, validated by the Financial Controllers who shall be charged with transmitting it to the Ministry of Finance for continuation of the procedure.

630. The external audit system of the accounts of those structures, benefiting from State subsidies is maintained.

2. Management

631. The subsidy shall be transferred into the Financial Services Account of Public Establishments opened at the Public Treasury.

632. In order to avoid the accumulation of back payments, the officials of subsidised bodies shall endeavour to harmonise orders for equipment with the programming set out by the Minister of Finance for the provision of funds.

633. Recruitment into bodies under government supervisory authority which depend largely on subsidies may only be done within the limits of job openings and the available appropriations.

634. However, recruitment of personnel (teaching and other staff) in State universities shall be done on the basis of quotas fixed at the beginning of the financial year by the Minister of Higher Education.

3. The statement of account

635. The statement of account shall enumerate in detail all the operations carried out during the period corresponding to the use of an instalment of disbursed subsidies. It shall be substantiated by the following documents if need be:

- receipts attesting payment into the Treasury of pension contributions of civil servants on secondment (employer's contribution 12% and salary contribution 10%);
- receipts showing payment into the National Social Insurance Fund of pension contributions from personnel and employers' contributions;
- receipts showing payment into the Treasury of taxes deducted from bills previously settled by the authorising officer;
- a statement of the bank account covering the period of use of funds, shall be attached to this file for purposes of cross-checking;
- receipts showing payment into the Treasury of tax deductions made on salaries, wages and sitting allowances of chairpersons and members of Boards of Directors and persons ranking as such.

4. Securitization of receipt booklets

636. In a bid to assure a better follow-up of own revenue of Administrative Public Establishments (APEs), the order for receipt booklets and their usage shall be rigorously and jointly made by the authorising officer and accountant, who shall number (authorising officer) and initial (accountant)

637. In any case, the management of votes allocated to APEs shall be done in conformity with Circular No. 03/057/CF/MINFI/PC/B9 of 13 March 2003 to define the use of State subsidies.

B. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS

638. The contribution is committed at the request of the beneficiary body, the supervisory Minister and the Minister of External Relations as concerns international organisations. The funds thus released shall be the subject, either of vote transfer to Heads of Diplomatic and Consular Missions for International Organisations, or a decision by the Minister in charge of Finance for transfer to the accounts of these organisations.

639. Annual follow up controls of these contributions shall be carried out by inter-ministerial missions.

CHAPTER TWO: RESTRUCTURING, LIQUIDATION AND REHABILITATION EXPENSES

640. Only public and semi-public organisations having effectively signed a contract plan with the State, shall benefit from restructuring funds.

641. A joint MINFI-MINEPAT order shall evidence at the beginning of the year and in any case before the 31 January 2017 :

- the list of beneficiary bodies;
- the allocations granted to each of them;
- the projects to be executed and their implementation schedule;
- the chain of projected results (deliverables, effects and impacts).

This information shall be collected and consolidated in advance during the conferences to be jointly organised by MINEPAT, MINFI and the bodies concerned. The heads of the beneficiary bodies of investment subsidies are authorised to engage the procedure for awarding contracts for the activities retained once the MINFI-MINEPAT joint order has been signed.

642. On the basis of the abovementioned MINFI-MINEPAT joint order, the Directorate General of Budget shall prepare the decisions of funds to be committed so the resources are put at the disposal of the beneficiary bodies. These commitments should be made before the end of the first half of the 2017 budgetary year.

643. Applications for disbursements emanating from establishments to be rehabilitated shall fall under the competence of the Technical Committee for the Rehabilitation of Public and Semi-Public Enterprises.

644. Within the domain of social programmes, the payment of entitlements to personnel of companies undergoing rehabilitation shall be effected by the Ad Hoc Follow-up Committee in close collaboration with the management organ of the structure concerned.

CHAPTER THREE: EXPENDITURE RELATED TO THE IMPLEMENTATION OF DECENTRALIZATION

645. Expenditure relating to the implementation of the decentralization process shall be executed in conformity with the provisions of Laws No. 2004/017 of 22 July 2004 on the orientation of decentralization, No. 2007/006 of 26 December 2007 on the Fiscal Regime of the State, No. 2009/011 of 10 July 2009 on the Fiscal Regime of Regional and Local Authorities, and Decree No. 2009/248 of 5 August 2009 to fix the modalities for evaluation and distribution of the General Decentralization Appropriation.

646. These expenses shall comprise: the general recurrent appropriation and the general investment appropriation.

647. The general recurrent appropriation is meant for the following uses:

- salaries of personnel and elected officials;
- running costs resulting from the exercise of transferred competences;
- functioning of decentralised services;
- functioning of the National Decentralization Council;
- functioning the inter-ministerial committee on local government;
- expenses for the functioning of some councils in difficulty.

The provision of these funds shall be done on quarterly basis, through FEICOM by a MINFI/MINATD joint order.

648. The distribution between these uses shall be fixed by Decree of the Prime Minister and Head of Government.

649. The general investment appropriation is meant for the following uses:

- investment expenses of Regional and Local Authorities (RLAs);
- partial financing of investment expenses resulting from the exercise of the competences transferred by the State;
- investment needs of decentralized services;
- conduct of preparatory works for transfers of studies and other reforms to accompany the decentralization process;
- special or emergency equipment expenses in favour of some RLAs facing difficulties.

The funds relating thereto shall be allocated through transfer of votes, after report by MINATD/MINEPAT joint order of the distribution and the beneficiary RLAs, before 15 February 2017.

650. The expenses corresponding to the transferred competences shall be executed in conformity with the following provisions:

- inclusion in the budgets of the ministries;
- information of the Mayors benefiting from the said appropriations by the ministry transferring them;
- automatic transfer of votes to the Municipal Executives ;
- assignment of transferred expenses to the corresponding municipal tax collector's office;
- respect of the budgetary nomenclature in force.

651. In general, the authorising officer of these expenses is the Head of the Municipal Executive who, as such, shall proceed with commitment, calculation and authorisation.

652. While waiting for the putting in place of Financial Controls in Councils, the duty of Financial Controller shall be assumed by the Municipal Tax Collector who shall control the regularity of the expense and effect the payment. As such and according to the principle of separation of authorising officers and accountants, he shall be the only one to manipulate the accounting instruments and documents notably the cheque that he shall co-sign with one of his collaborators.

653. As concerns Sub-Divisional Councils and while awaiting the appointment of specialized financial controllers to them, control of regularity shall be done by the Specialised Financial Controller to the City Council of attachment.

654. The payment of expenses by municipal executives shall be done concomitantly on purchase order and the communal money order.

655. The purchase orders are collected from the territorially competent Financial Controller who attributes at the moment of collection, a budgetary code to the authorising officer. To this end, Mayors should furnish to the latter a photocopy of their national identity card.

656. In order to ensure the settlement of the expense, the Municipal Revenue Collector shall transmit the following documents on mail enclosure slip to the relevant Treasury General, in addition to the documents relating to the nature of the expenditure:

- the purchase orders (net, taxes, guarantee deduction);
- the duplicates of the money orders bearing the stamp “ SEEN, GOOD FOR PAYMENT”;

- a photocopy of the expenditure authorisation;
- the “Net to be Paid” transfer order in the name of the beneficiary;
- the duplicate of the guarantee deduction order for the consignment of the accounts of the TPG.

657. However, for personnel expenditure and all the other expenses payable in cash, the territorially competent Sub-divisional Treasurer or Revenue Collector is authorised to pay them.

658. In view of the consolidation of information relating to the execution of the budget, the Municipal revenue Collectors are bound to keep the forms for the follow up of budgetary expenditure operations and to return them to the Divisional Financial Controllers within five (05) days as from the end of the month.

PART SEVEN: PUBLIC INVESTMENT OPERATIONS-PROCEDURES FOR FOLLOW-UP AND CONTROL OF THE EXECUTION OF THE PIB

659. Expenses relating to public investment operations are carried out according to a procedure that aims at ensuring the maximum consumption of the votes reserved for investment, on the one hand, and optimal utilisation of the said votes in view of attaining the objectives assigned to public investment within the framework of Government’s economic and social policy and according to the commitments taken with development partners, on the other hand.

CHAPTER ONE: GENERAL PROVISIONS

A. ROJECTS LOGBOOK

660. Any commitment must comply with the purpose of the budgetary line. In particular, commitments on global package lines as well as those on counterpart funds shall correspond to the breakdown of the operations in the projects logbook. The relevant services of the Ministry of Finance (MINFI) shall see to the strict respect of the quality of expenses to be committed, in accordance with the projects logbook, which shall then constitute the basis for the execution of the Public Investment Budget.

661. The projects logbook shall thus serve as a basis for any budgetary endorsement. Thus any modification therein should obtain the prior approval of the Minister in charge of public investment.

662. Any eventual material errors discovered on the expenditure authorisations shall be corrected by the RFCs in collaboration with the local officials of MINFI, MINEPAT and MINMAP. However, those authorisations which would have been assigned, by error, in a financial jurisdiction, shall be returned to the DGB for correction, at the diligence of the competent Regional Financial Controller.

663. At the level of regions, investment appropriations shall be transferred for clearly identified and evaluated operations. These operations shall be listed in the regional projects logbook placed at the disposal of Governors of regions, Prefects, Regional and Divisional Financial Controls. This logbook shall carry the exact addresses of the Managers of transferred votes, the delegated contracting authorities and descriptions of the operations to be carried out.

B. TRANSFERRED VOTES

664. In order to enable the authorising officers of decentralised services to acquire votes transferred to them in time and to start using them soon after, the said votes shall be transferred automatically as soon as the Public Investment Budget becomes operational. In this light, the equipment of public services, infrastructure, development and new construction works shall benefit from automatic vote transfers, once the related local operations are clearly identified in the projects logbook.

665. To this end, the heads of ministries shall make sure they transmit to the delegated contracting authorities and to their local representatives, studies, the descriptive estimates, construction plans as well as any other expenditure memory, before 28 February 2017.

666. As for operations on studies, acquisition of buildings and vehicles, compensations, subsidies, and contributions, they would be managed at the central level. However, whenever a project of one of these natures is clearly identified as having a local character, it will benefit from an automatic transfer.

667. The automatic transfer of votes and the related listings are deposited with the Regional Financial Controllers by MINFI and MINEPAT joint teams. These controllers will have the responsibility of ensuring the distribution, in conformity with the procedure of provision of expenditure authorisations.

668. It is henceforth strictly forbidden for the contracting authority to forward an automatic vote transfer bond to the central administration.

669. Financial Controllers shall abstain from posting their visa on jobbing orders and contracts signed on votes of this nature that would have failed to respect the above-mentioned provisions.

670. Also, the competent contracts award commissions and the delegated contracting authorities must spare no efforts to make sure that the transferred votes are consumed within the prescribed deadline.

671. All ad hoc transfers of votes must be done without delay and notably before 31 March 2017 as concerns investment expenditure and 30 June 2017 with regard to

recurrent expenses. Beyond these dates, the prior authorisation of the MINFI shall be formally required.

C. PUBLIC CONTRACTS

1. Programming of 2017 PIB contracts

672. For purposes of follow-up of public contracts award activities and in order to speed up the pace of consumption of public investment votes, conferences on the programming of all contracts to be executed using Public Investment Budget votes shall be organised by the Ministry of Public Contracts on 15 January 2017, at the latest.

673. In addition to the representatives of the contracting authorities, these conferences shall involve MINEPAT, MINFI and the representatives of the Public Contracts Regulatory Agency (PCRA). Within the Regions and Divisions, these same conferences shall be organised by the Regional Delegates of MINMAP under the supervision of the Regional Governors and Senior Divisional Officers and the participation of the local representatives of MINEPAT, MINFI and the PCRA.

674. During the contracts programming conferences, the list of operations capable of being subject to public of contracts programming shall be drawn up as well as the time table for their realisation. A copy of the finalized contracts programming journals shall be forwarded to the MINEPAT, the MINFI, and the Public Contracts Regulatory Agency (PCRA) by the MINMAP, on the 31 January 2017 at the latest.

2. Award of contracts

675. The award of the abovementioned contracts shall take into consideration the programming set during the conferences relating thereto. In addition, the applications for authorisation of eventual execution in the hands of trustees shall be forwarded to the authority of public contracts shall.

676. Financial Controllers shall desist from putting their visa on draft contracts to be signed on the State budget after 15 October 2017, except where multi-yearly contracts are involved. For that, any authorisation of automatic or ad hoc expenditure which would arrive beyond the 15th of October 2017 shall not be admitted, except otherwise authorised by the Minister of Finance.

3. Commitment of PIB contracts

677. The commitment of 2017 PIB contracts should comply with the logbook of the physical units and with the contract award method provided for in the projects logbooks. It is therefore strictly forbidden to split up the said contracts, just like in the other cases, in a bid to circumvent the regulation.

678. The Financial Controller is expected to ensure the application of this provision, by systematically rejecting all commitments that do not comply with these prescriptions.

679. In order to guarantee efficiency in the follow up and control of the execution of the PIB, a copy of any jobbing order or contract should be forwarded to the Ministry in charge of Public Investments and to the Ministry in charge of Public Contracts for projects managed at central level and to decentralised services of these two Ministries for those managed at Regional, Divisional level or projects transferred to Regional and Local Authorities.

CHAPTER TWO: PUBLIC INVESTMENT OPERATIONS PROPER

A. STUDIES

680. All study-related commitments shall be accompanied by contracts or jobbing orders and the corresponding terms of reference; considering that study reports are obligatory at the end of the projected realisation deadline, for the purposes of post-project controls. The same goes for studies in the hands of trustees carried out by the Government.

681. The competent MINMAP and MINEPAT services shall see to the strict implementation by government services, of the schedule for the award and realisation of the related contracts so as to preclude under-use of the packages earmarked for these expenses.

B. INFRASTRUCTURE, CONSTRUCTION AND DEVELOPMENT PROJECTS

682. The Jobbing orders or contracts relating to this type of expenditure shall be obligatorily accompanied by a copy of the duly registered jobbing order or contract and the tax file of the bidder.

683. The execution of works on imprest shall be done in conformity with the provisions of Decree No. 2016/0886/PM of 25 April 2016 on the general framework of the realisation of infrastructure projects under State supervision.

C. EQUIPMENT OF SERVICES

684. Commitments relating to this category of expenses shall obligatorily be accompanied either by the jobbing orders or contracts relating thereto, or by ministerial orders to transfer votes for the equipment of decentralised services specifying:

- the name of the beneficiary service;
- the detailed list of equipment to be acquired;
- the estimated unit costs of the said equipment.

685. As in the case of contracts for construction works, copies of acceptance reports for service equipment shall be forwarded to the Ministry in charge of public investments and to the Ministry of Public Contracts.

D. INVESTMENT SUBSIDIES

686. Shall benefit from investment subsidies for the realisation of development operations, Administrative Public Establishments, State-owned companies, mixed economy companies, as well as eligible Private Organisations in conformity with the legislation, like the NGOs, associations, GIC, GIE, cooperatives, etc.

687. All decisions for the disbursement of investment grants must specify:

- the expected results in relation to the programme objectives and actions that the funds are supposed to support;
- the activities to be carried out and the subsequent physical units;
- the implementation deadlines.

To do this, decisions for disbursement of funds should comprise indicates of the specifications according to the model in Annex 1.

688. For purposes of monitoring and control of physical achievements, copies of all decision to disburse investment grants, as well as the detailed projects of these subsidies and expenditure memories relating thereto, must be addressed to the Minister in charge of public investment, under pain of being null and void.

689. Investment subsidies granted to Public Bodies and Establishments, apart from rehabilitation funds, shall be committed following a decision of the supervisory Ministry at the beginning of the financial year, then paid to the beneficiaries, and this, before 28 February 2017. These funds are credited to an account of financial service to the Public Treasury (PGT) and gradually made available to the beneficiary according to the degree of implementation of the projects. Copies of these decisions as well as that of the detailed projects log book of these subsidies shall be forwarded to the competent MINEPAT and MINMAP services for follow up and control of the physical realisation.

690. Investment subsidies allocated by the State to private community-based groups to enable them run their production; training or supervision programme shall be paid to their benefit and transferred to their bank accounts.

691. In addition, all decisions for the disbursement of investment grants must clearly indicate that the beneficiary of the investment grant is bound to forward to the Minister in charge of public investment, on quarterly basis, at the latest two weeks after the end of each quarter, a report on the physical and financial execution of the grant, stating in

particular the level of mobilisation of the grant funds, the consumption level of these funds, the state of execution of the works and the physical units as well as the difficulties encountered.

E. ANAGEMENT OF PROJECTS OF RESTORED ZONES

692. Votes relating to the realisation of priority projects in the restored zones of the Lake Chad Basin and Bakassi shall be automatically transferred as from the beginning of the financial year to the Regional or Divisional headquarters concerned. Considering the difficulties of access to these zones and in a bid to consolidate the sovereignty of Cameroon, the various services to which the votes are addressed should take all necessary measures in view of the award of the contracts related thereto on or before 31 March 2017. The financial services should give priority to the settlement of works being realised in these zones.

693. Finally, delegated contracting authorities could, as need be, solicit from the authority in charge of public contracts, the authorisation to award these contracts by mutual agreement.

F. COUNTERPART FUNDS

1. Mobilisation modalities

694. To follow up and ensure the timely and effective mobilisation of counterpart funds, conferences held on the programming of disbursements shall be organised by the relevant services of the MINEPAT and the MINMAP at the beginning of the fiscal year and this on or before 31 January 2017. These conferences shall adopt:

- tables of the parties' conventional commitments ;
- the amount of the disbursement expected from Technical Financial Partners ;
- reports of expenditure from the counterpart funds in actual expenditure ;
- the chronological schedule of activities of projects implementation and the votes commitment plan ;
- the state of maturity of the projects to be executed ;
- the chain of expected projected results (deliverables, effects and impacts);
- the allocations necessary for the application of the duties and taxes applicable to the contracts.

695. Applications for the establishment of the financial cover certificates (APEC) sent by the principal authorising officer to the MINEPAT, should be accompanied by the following documents:

- the number of the convention;
- the name of the TFP;
- the title of the project;

- the company which is the successful bidder of the contract;
 - the designation, nature and quantities of the imports;
 - the amount of customs taxes and duties to be supported ;
 - the customs declaration;
- the quarterly reports on the physical and financial execution of the jointly funded projects.

696. Counterpart funds in actual expenditure, evaluated during the conferences on disbursements programming are authorised either by the competent services of the MINEPAT or by the supervisory Ministries of the projects and this no later than 28 February 2017.

697. The applications for the provision of counterpart funds forwarded by the principal authorising officer to MINEPAT, should comprise, in addition to the documents listed in point 632 above :

- the statement of account of the appropriation of the previous fiscal year, where necessary ;
- the decision appointing the project manager and the steering committee;
- the report of the discharge of the previous allocation ;
- the list of project managers ;
- the state of execution of the projects ;
- the statement of disbursement of the external funds of the said projects.

The applications should be made before 15 February 2017.

2. Project manager

698. A project manager with specific job prescriptions shall be appointed for every jointly funded project.

699. Heads of ministries shall forward to the MINEPAT and to the MINMAP as from the month of January 2015, the list of all the project managers duly designated.

700. Being in charge of centralising project-related data, the Project Manager shall initiate expenses related to the execution of the project and render account of its progress. He shall forward to the MINEPAT and to MINMAP, a quarterly report on the physical and financial execution of the project under his charge. This report shall clearly distinguish external resources from counterpart funds, shall notably indicate the progress record of the contract award procedures, the level of commitments, the level of settlements, the level of payments and finally the state of execution of the physical units.

3. Steering committee

701. Each jointly funded project must be monitored by a steering committee comprising the government services involved in the realisation of the said project.

4. Allocation of counterpart funds

702. Counterpart funds other than taxes, dues and customs duties shall henceforth be transferred into the project accounts opened by the National Sinking Fund with a view to consolidating and enhancing the follow-up of all the funds earmarked for the project. However, transfer into the said accounts by the General Pay Office shall be subject to the effective disbursement of the corresponding external funding.

703. Disbursements or transfer of funds into bank accounts opened by the Project Managers themselves at commercial banks are consequently prohibited.

704. The transfer of counterpart fund votes towards other budgetary lines is still prohibited.

G. EXTERNAL FUNDING

705. Commitments on external funds shall follow the procedures laid down in the conventions.

706. In terms of payment of expenditure on external or internal resources (counterpart funds), the National Sinking Fund shall play the role of Public Accountant. To this end, it shall only conduct controls on the documents necessary for the establishment of the payment order. The control of the physical realisations shall be the responsibility of the relevant technical services of the MINMAP, the MINEPAT and the MINFI.

PART EIGHT: CONTROLS AND MONITORING-EVALUATION

CHAPTER ONE: CONTROL OF EXECUTION

A. CONTROL OF LIQUIDATIONS AND AUDITS

707. Independently of the constraint put on project managers to transmit to the MINFI (Directorate General of Budget) a copy of each ticket issued to their order alongside supporting legal commitments, a verification mission shall go down to the field on a quarterly basis to make sure that this procedure is respected by the project managers.

708. These verification missions shall be reinforced by quarterly controls of physical realisation and audits whenever necessary.

709. The reports of the said missions shall be forwarded to the Presidency of the Republic and to the Prime Minister's Office.

B. VISA PRIOR TO THE PAYMENT OF PUBLIC CONTRACTS DETAILS AND BILLS

710. Detailed statements and bills of services related to public contracts should bear the prior endorsement of the Minister in charge of Public Contracts or of his representatives in devolved services, before being forwarded to the authorising officer for the procedure to continue.

The modalities for the issue of the said endorsement shall be fixed by special instruments.

711. Penalties for late payment on the execution of public contracts shall be paid into the special appropriations accounts opened at the Public Treasury.

CHAPTER TWO: FUNCTIONING OF MINFI STRUCTURES IN ADMINISTRATIVE PUBLIC ESTABLISHMENTS AND SUBSIDIZED BODIES

712. Specialized Financial Controllers and Accountants appointed to Administrative Public Establishments, Regional and Local Authorities and subsidized bodies are under the Ministry in charge of Finance. As a result, they cannot be considered as being on secondment to these structures. As such, their salaries and salary accessories are exclusively the responsibility of the Ministry of Finance.

CHAPTER THREE: CONTROL MISSIONS

713. Control missions shall focus on the control of financial and stores management of government services, public, semi-public establishments or subsidised bodies and Regional and Local Authorities. The goal of these missions is essentially to ensure the regularity of the execution of budgetary operations.

To this effect, it will be a question of:

- ensuring the effectiveness of the physical realisations of the projects ;
- verifying the effectiveness and the conformity of the provision of services and suppliers ;
- ensuring the regular keeping of the accounts of the authorising officer and the public accountants.

These missions can be impromptu or announced, on the exclusive prescription of the competent Ministers.

714. Copies of the reports of these missions are forwarded to the Presidency of the Republic and to the Prime Minister's Office.

715. These missions first and foremost have a pedagogic role especially in terms of dissemination of the state of the financial regulation during working sessions marking the end of the controls as well as giving the services appropriate documentation. They also have a repressive role, where applicable.

CHAPTER FOUR: AUDIT MISSIONS

716. The structures in charge of audit and the quality of expenditure shall undertake audit missions within all the public and semi-public services in order to prevent, evaluate and control risks.

717. To that end, they shall audit the management systems and procedures, as well as evaluate the quality of public expenditure, that is, its effectiveness, efficiency and relevance.

718. During these missions, the controllers shall exercise the right to undertake any inquiry or investigations and to request from the controlled services any document necessary for the discharge of their missions in conformity with the terms of reference relating thereto.

719. Copies of the reports of these missions are forwarded to the Presidency of the Republic and to the Prime Minister's Office.

720. To this end, the auditors shall, among other things, proceed in informing and counselling the authorising officers, public accountants, imprest and revenue managers.

721. In order to facilitate an efficient follow-up and steering of Public Finance, the Directorate General of the Treasury, Financial and Monetary Cooperation must ensure the periodic production of management tools being the balance of Treasury accounts and the management control data of Public Finances.

722. Regional Financial Controllers, Paymasters General and Municipal Treasurers, on their part, shall ensure that budgetary data is forwarded to the central level, in accordance with the mechanism put in place to that effect.

CHAPTER FIVE: MONITORING-EVALUATION

723. Monitoring and evaluation is a public investment management tool. It permits on the one hand to ensure the successful implementation of projects and, on the other hand, to ensure that the operations realised correspond to the set targets. On a practical level, the control and monitoring of implementation should be carried out in close collaboration between the MINFI, MINEPAT and MINMAP both at the central and decentralized levels.

A. PRODUCTION OF QUARTERLY REPORT

724. In order to facilitate a systematic follow up of the consumption of the votes allocated to the various ministries for the accomplishment of their missions, each administration is required to produce quarterly reports on budget execution to be forwarded to the Presidency of the Republic and to the Prime Minister's Office, with copies to the MINFI, the MINEPAT and the MINMAP. These reports shall indicate in particular:

- the situation of signed contracts;
- the situation of physical and financial execution;
- difficulties encountered and solutions envisaged.

With regard to Administrative Public Establishments and Regional and Local Authorities, in addition to the aforementioned addressees, copies of their reports shall equally be forwarded to the ministries entrusted with technical supervision.

725. The exploitation of the reports of the review follow up of the execution of the PIB shall induce an update of the Projects Logbook, where necessary, and may open the possibility for cancellation or transfer of votes, if it is proven that some projects have the strong probability of not being executed before the end of the budgetary year, thus threatening the votes relating thereto with foreclosure.

726. These reports should highlight, besides the main activities and operations carried out during the quarter, the levels:

- of commitments, distinguishing those carried out on:
 - o votes managed at central level;
 - o transferred votes;
 - o transferred resources;
 - o investment subsidies;
 - o counterpart funds;
 - o external financing.
- of liquidations during the period;
- of physical implementation of operations of the Public Investment Budget;
- of disbursements.

727. A review of the implementation of the Public Investment Budget (PIB) shall take place once every quarter to assess the progress of the operations, examine the problems encountered and propose corrective actions.

B. HALF YEARLY REVIEW OF BUDGETARY EXECUTION AND THE PERFORMANCE OF ADMINISTRATIONS

728. At the end of each semester, a systematic review of budget execution and performance of the administrations shall be established in order to :

- assess the levels of achievement of revenue and consumption of votes ;
- assess the progress of set operations and the level of achievement of objectives;
- examine any problems and difficulties encountered ;
- and propose appropriate corrective actions.

729. This review brings together the main players and stakeholders in the expenditure and revenue chains, the managers of projects and programmes of each administration concerned, donors as well as the relevant stakeholders at regional and local levels.

730. As regards more particularly the monitoring of jointly funded projects, heads of ministries will provide MINEPAT and MINMAP with :

- the list of project managers ;
- the state of execution of the projects ;
- the state of disbursement of the external funds of the said projects.

C. INFORMATION OF THE CIVIL SOCIETY AND PARTICIPATORY MONITORING

731. The information of the civil society and participatory monitoring are henceforth governed by Decree No. 20/2013/7987/PM of 13 September 2013 on the establishment, organisation and functioning of the monitoring committees of the physical and financial execution of public investment. In this context and for the involvement of the civil society in the budget process, provisions are made at the level of MINEPAT for easy access to all available information on the budget as well as its implementation.

732. The budget shall be widely disseminated by way of posters and publication in legal announcements newspapers. The public could thus consult the list of projects, their nature and their geographical location.

733. Similarly, the reports of public investment monitoring committees will be forwarded to the relevant bodies as follows :

- the communal technical committee will forward its report to the divisional technical monitoring sub-committee for the physical and financial execution of public investment;
- the divisional committee will forward its report to the regional committee for monitoring the physical and financial execution of public investment;
- the regional committee will forward its report to the National Committee for Monitoring the physical and financial execution of public investment to the

Prime Minister, Head of Government, to the Minister in charge of public investment, to the MINEPAT, to MINMAP, to the services of the Supreme State Audit Office (CONSUPE) and the National Anti-Corruption Commission (NACC);

- the national committee will forward its report of the physical and financial execution of public investment to the Prime Minister, Head of Government, to MINEPAT, to MINMAP, to the services of CONSUPE and to the NACC.

A report of the execution of each investment project will henceforth be published on a quarterly basis by the territorial delegates of MINEPAT and MINMAP.

734. Finally, the presidents of monitoring committees will ensure respect of the agreed timetable for the holding of the said committees.

CHAPTER SIX: STATE CASH FLOW PLAN

735. In a bid to guarantee proper execution of public expenditure throughout the year, a cash flow plan for the State has been designed, outlining the resources expected and expenditure earmarked.

736. In application of this cash flow plan, expenditure commitment quotas shall be communicated, at the beginning of each quarter to the administrations.

737. Financial services are expected to ensure that commitments issued by authorising officers comply with the rhythm of use of votes authorised by the cash flow plan as well as the quarterly quotas.

CHAPTER SEVEN: BALANCE OF TREASURY ACCOUNTS

738. The balance of Treasury accounts, produced on a monthly basis, constitutes the principal instrument for appraising and steering the State's financial management.

739. Basic accountants (Sub-Divisional Treasurers, Tax Revenue Collectors, Customs Revenue Collectors, Land Revenue Collectors, Divisional Treasurers) and Centralising Accountants are expected to produce in time and in any case, before the 5th of the following month, all accounts of the previous months presented in the forms homologated, at the level of the Computer Processing and Accounting Control Services (SCTIC).

740. After a meticulous control on the context and content, these accounts are reconciled, entered and validated in the computer application for general accounting in force.

741. The centralising accountants (CABT, TPG and PGT) shall prepare the individual balance of each station and the consolidated balance of the whole financial jurisdiction.

742. The primary accountants just like the centralising accountants are expected to justify and defend all the data contained in the balance of their station.

743. The centralising accountants (CABT, TPG and PGT) are expected to closely supervise the attached accounting stations, particularly those of specialised assessment services. In this way, in addition to ensuring that they produce their accounts, they must verify that:

- the movements of funds transferred to the Treasury accountants are effectively registered at the level of the forwarding accountants in the corresponding expenditure log book;
- the cheques transmitted are effectively entered in the logbooks of the first entries under the corresponding items (TMF).

744. To this end, they may take conservation measures in case of serious failing tampering with public property.

745. The balances from the financial jurisdictions shall be forwarded on signed papers and magnetic recording media to the DGTFMC (CABT) on or before the 10th of the following month.

746. The CABT shall carry out consolidation in view of the production of national accounts on or before the 15th of the following month. This balance shall be validated by the quality accounting Committee.

747. In any case, the consolidated balance of the accounts of the Treasury network must be presented to the Minister in charge of Finance on or before the 20th of the following month.

CHAPTER EIGHT: THE MANAGEMENT CONTROL DATA OF PUBLIC FINANCES

748. Being an analytical summary of numerical data of the principal accounting stations of the Treasury, the banking system and the Autonomous Sinking Fund (CAA), the Management Control Data of Public Finances gives account of the level of achievement of revenue and expenditure of the State as well as cash flow. It should be available at the same time as the balance of treasury accounts.

CHAPTER NINE: BUDGET INFORMATION TRACKING

749. In order to ensure a proper follow-up of the execution of the State budget and to facilitate the keeping of comprehensive accounts of orders for payment, territorial financial controllers shall collect and forward to the Directorate General of Budget, all information on budget execution at local level.

750. In conformity with the provisions of Ministerial instruction No. 00000440/MINFI/SG/DGB OF 25 August 2015, territorial financial controllers shall ensure the collection, registration and forwarding of information relating to the commitment and liquidation of transferred votes irrespective of the source of financing.

751. As from the end of each month, the territorial Financial Controller verifies and authenticates the information contained in the forms then forwards them according to the course described below:

- forwarding of the forms held by the Sub-divisional Financial Controllers and the Regional and Local Authorities (or Municipal Tax Collectors in their role of Financial Controller to the RLAs) to the relevant Divisional Financial Controllers five (05) days at the latest after the end of each month;
- verification, authentication, validation and synthesis of the information by the Divisional Financial Controllers, then forwarding to the competent Regional Financial Controller at the latest ten (10) days after the end of each month;
- centralisation and consolidation by means of computer disposition by the Regional Financial Controllers and forwarding to the Directorate General of Budget no later than fifteen (15) days following the end of every month.

CHAPTER TEN: ADMINISTRATIVE ACCOUNTING

752. The administrative account is a synthesis document which recapitulates in figures the execution of revenue and expenditure realised in the course of a given budgetary year.

753. Elaborated by the authorising officer, the administrative account, which should correspond to the management account of the relevant public accountant, renders account of the use of the State's budgetary resources. It serves as basis for the evaluation of the administrations performance within the framework of post execution control of budgetary operations.

754. For purposes of monitoring, each Financial Controller keeps account of the commitments, liquidations and authorisations of his unit of competence.

755. In the perspective of rendering administrative and management accounts, the authorising officers shall pay special attention to the classification and conservation of administrative and financial documents, supports of their administrative account

CHAPTER ELEVEN: STORES-ACCOUNTING

756. At the beginning of each budgetary year, the authorising officer shall designate by an administrative act, one or several agents trained in the techniques of stores-accounting, to carry out stores-accounting operations, in compliance with the provisions of Circular No. 002/CAB/PM of 19 February 2008 by the Prime Minister and Head of Government relating to the interim management of stores-accounting activities for the 2008 financial year.

757. The latter are compelled, under the authority of the authorising officer, to produce a stores-account.

758. Each authorising officer has the obligation to render account of the management of material placed or procured under his responsibility. He shall therefore see to the acquisition of registers and regulatory accounting documents.

759. To this end, the agent assigned by the authorising officer to perform stores-accounting operations should take all necessary measures to ensure the production:

- at the end of each month, monthly accounts which retrace all the operations carried out in the course of the month, the file of the monthly accounts should be transmitted to the Ministry of Finance (Department of Standardisation and Stores-Accounting) before the 15th of the following month.
- at the latest 90 days after the close of the fiscal year or at the end of the management period, of a stores-management account clearly indicating the situation of equipment procured and its status (equipment in stock, on transfer, replacement...etc.).

760. The stores-account should reflect the administrative account of the authorising officer. To this end, it shall be elaborated following the account format and the nomenclature prescribed by the Department of Standardization and Stores-Accounting.

CHAPTER TWELVE: MANAGEMENT ACCOUNT

761. The management account is a synthesis document presented at the closing of the fiscal year by every chief accountant to the accounts judge. It is accompanied by supporting documents with a number of formalities:

- it is examined as per the quarterly audit calendar in force for conformity operations regarding the supporting documents and conformity of the said documents to the existing instruments by the Director of Public Accounts;
- it should be presented at the Audit Bench of the Supreme Court within three months following the close of the budgetary year.

CHAPTER THIRTEEN: SITUATION OF BUDGET EXECUTION

762. The chief Treasury accountants are expected to produce at the same time as the Balance of Accounts, the situation of the execution of the budget per economic type highlighting for the entire financial jurisdiction the allocations, commitments, payment authorisations, passed for payment, effective payments and outstanding payments.

763. The stock of outstanding payments featuring in the Balance of Accounts and on the situation of execution of the budget must correspond to the existing physical documents.

764. The situation of the execution of the budget shall remain the principal instrument for determining the monthly quotas to be allocated to the financial jurisdictions of the Treasury.

PART NINE: MISCELLANEOUS PROVISIONS

765. Except under exceptional circumstances, the closure of commitments on the State Budget for the Year 2017 is set at 30 November 2017 at 3.30 pm, for recurrent and investment expenditure.

766. The date for closure of payment authorisations is set for 31 December 2017 at 3.30 pm.

767. The final closing of accounting operations for the 2017 financial year is fixed at 28 February 2018, latest date.

768. These deadlines shall be applicable for the budgets of the State, Administrative Public Establishments and Regional and Local Authorities.

769. The strict compliance with the rules contained in this Circular by all central, devolved, decentralised and subsidised administrations is guarantee of the discipline necessary for the proper execution of the State budget for the 2017 financial year./-

YAOUNDE, the 28th December

THE MINISTER OF FINANCE,

Alamine OUSMANE MEY

APPENDIX 1 : TYPICAL SPECIFICATIONS TO BE INCLUDED IN ALL DECISIONS INVOLVING INVESTMENT SUBSIDIES

The investment subsidy will permit *<beneficiary's name>* to contribute to the implementation of the programme objectives *<code and name of programme>*, *<Indicate how the subsidy will improve the beneficiary's results>*

The operations to be carried out within the framework of this subsidy and the expected results at the end of its execution are as follows:

Wording of the operations	Allocation	Physical units		realisation deadline
		Code and wording	Quantity to be realised	
Operation 1				
Operation 2				
Operation 3				
...				
...	...			
Total				

**APPENDIX 2:
CIRCUIT OF EXPENDITURE**

