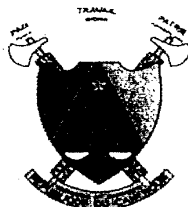


MINISTRY OF FINANCE

REPUBLIC OF CAMEROON

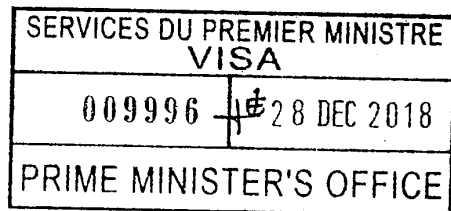
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validation session are taken into account and lead to the production of an updated
within a maximum of five (5) days after the



Circular No. 001 /C/MINFI of 28 DEC 2018

**Instructions relating to the Execution of Finance Laws, the Monitoring and
Control of the Execution of the Budget of the State and other Public
Entities, for the 2019 financial year.**

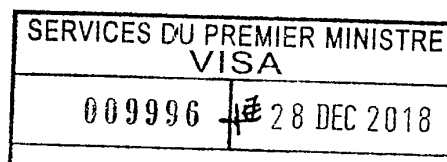


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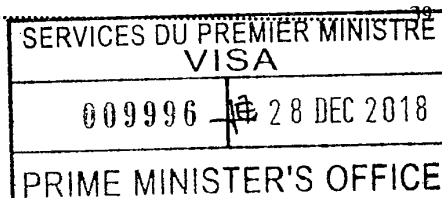
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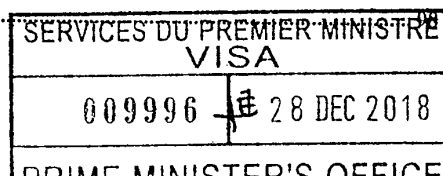
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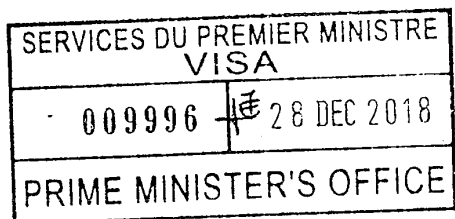
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1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the experiments and discusses the implications of the findings. It includes a comparison of the results with previous studies and a discussion of the limitations of the current study.

4. The fourth part of the document provides a summary of the key findings and conclusions. It highlights the main contributions of the study and offers suggestions for future research in this area.

5. The fifth part of the document contains a list of references and a list of figures. The references include a comprehensive list of the literature cited in the document, and the figures provide a visual representation of the data presented in the text.

6. The sixth part of the document includes a list of tables and a list of appendices. The tables provide a detailed overview of the data used in the experiments, and the appendices contain additional information that supports the main text.

7. The seventh part of the document contains a list of footnotes and a list of acknowledgments. The footnotes provide additional information on specific points mentioned in the text, and the acknowledgments thank the individuals and organizations that supported the research.

8. The eighth part of the document includes a list of abbreviations and a list of symbols. The abbreviations provide a key for the shorthand used throughout the document, and the symbols define the notation used in the equations and formulas.

9. The ninth part of the document contains a list of references and a list of figures. The references include a comprehensive list of the literature cited in the document, and the figures provide a visual representation of the data presented in the text.

10. The tenth part of the document includes a list of tables and a list of appendices. The tables provide a detailed overview of the data used in the experiments, and the appendices contain additional information that supports the main text.

The Minister of Finance

PAYMENT PROCEDURE IN TREASURY STATIONS

To

Ladies and Gentlemen:

- **Principal, secondary and delegated authorising officers;**
- **Programme managers;**
- **Project owners and delegated project owners;**
- **Financial controllers;**
- **Public accountants;**
- **Public, private and other partners,**

The Finance Law for the 2019 fiscal year will be marked at the national level by a rise in the price of a barrel of oil, the density of political agenda with the holding of important elections and the persistence of pockets of insecurity, both on certain borders of Cameroon and within the national territory, which continues to mobilize a large amount of resources for the interventions of the defence and security forces, as well as for the support to the populations of the regions affected by the security crises.

The N'djamena extraordinary summit of 25 October 2018 required member States to tighten monetary policy on the one hand and the coordinated, concerted, controlled and joint implementation of reforms aimed at economic recovery in the CEMAC sub-region. On the other hand.

The implementation of the Economic and Financial Programme concluded with the International Monetary Fund (IMF) since June 2017 is generally satisfactory. The 3rd review received on 17th December, a favourable opinion of the Board of Directors of the Fund. This programme and the various budgetary support matrices are expected to continue.

Under these circumstances, the Government's policy will still be focused on the quality and rigour of budgetary management of the State and the other public entities.

The implementation of the budget for the 2019 financial year will therefore have to be geared towards strengthening the economic and social achievements, as well as governance and performance. It will also consolidate the progress already made in the area of decentralization. As such, the Government will have to continue to implement the ongoing institutional and structural reforms, accelerate the pace of execution of major developmental projects and ensure the completion of various infrastructure projects. Similarly, the government will focus on the finalization of the projects

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included in the three-year emergency plan for accelerating economic growth, as well as on the optimal implementation of the triennial "special youth" plan.

The ongoing consolidation and management of public finances will need to be pursued, through improved planning and budgetary transparency, substantial improvements in the quality of public spending, and strengthening the collection of budgetary revenue. This budgetary discipline involves in particular:

- the planning and anticipation of expenditure, in order to guarantee coherence of the rates of expenditure and revenue on the basis of prioritization;
- respect for the allocated budgets, limiting to exceptional situations the financing of unforeseen expenses and the use of derogations procedures.

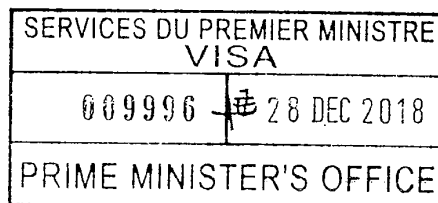
In order to give practical content to the above-mentioned guidelines, this circular focuses on measures that should contribute effectively to the satisfactory implementation of the State's budgetary policy. These are based on two pillars, namely:

- the axes of budgetary policies;
- the modalities, procedures and tools for implementing the public budgets for the 2019 financial year.

In order to give practical content to the abovementioned guidelines, this circular focuses on measures that must contribute effectively to the satisfactory implementation of the State's budgetary policy. These are based on two pillars, namely:

- the axes of budgetary policies;
- the modalities, procedures and tools for implementing the public budgets for the 2019 financial year.

It is therefore the responsibility of all heads of public administrations, heads of public enterprises and establishments (PEEs), Executives of Regional and Local Authorities (RLAs), programme managers and control bodies, to mobilize the agents under their authority around the stakes, challenges and objectives inherent to the proper execution of the 2019 Finance Law.



PART ONE:

**MAJOR AXES OF BUDGETARY POLICY FOR THE 2019 FINANCIAL
YEAR**

**1.1. MEASURES FOR THE OPTIMIZATION OF REVENUE
MOBILIZATION**

**1.1.1. MEASURES RELATING TO THE BROADENING OF THE TAX BASE AND
MODIFICATION OF THE TAXATION MODALITIES OF CERTAIN GOODS
AND SERVICES**

1. The rationalization of the tax expenditure through:

- the imposition of high consumption of water and electricity on VAT, in particular those of more than 20 m³ for water and 220 kW for electricity;
- the abolition of the VAT exemption for *life and health insurance contracts*;
- the abolition of the VAT exemption for local wood processing operations;

2. The modification of the methods of taxation of alcohol and tobacco

- the dedication of the recommended selling price as a basis for calculating the excise duty on beverages with a view to harmonizing the taxation of these products;
- the extension of the scope of the specific excise duty on soft drinks, sodas and other imported soft drinks;
- the readjustment of the tariff of the specific excise duty on wines and liqueurs, with the exception of beers whose price remains unchanged;
- reduction from 20% to 10% of the abatement of the tax base for the ad valorem excise duty of beers with a degree of alcohol of less than or equal to 5.5;
- raising of the minimum levy of excise duty on imported tobacco from CFAF 3500 to CFAF 5000 for 1000 sticks of cigarettes.

3. The increase of certain tax rates by:

- raising of the tourist tax rate for furnished establishments and other lodgings from CFAF 500 per night to CFAF 2,000 per night;
- raising the rate of the forestry products tax from 2.5% to 4%;
- raising the registration rates of public orders from 2% to 3% for public contracts, from 2% to 5% for jobbing orders and from 5% to 7% for administrative purchase orders.



1.1.2. MEASURES FOR THE SECURITIZATION OF REVENUE

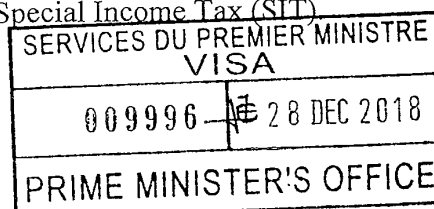
4. The dedication of the obligation to conclude, inclusive of taxes, financing agreements for externally financed contracts;
5. The increase of the tax litigation rates in court to 35% in first instance and 100% in appeal;
6. The exclusion of the principal of taxes withheld from the scope of the graceful remission.
7. Strengthening the sanctions for failure to turn in taxes deducted at source, with the additional application of a fine of up to CFA ten million francs;
8. The supervision of the deadline for the submission of applications for refund of VAT credits through the institution of a limitation period of 03 years.
9. The introduction of a reduced rate of 5% of excise duty on games of chance and games of entertainment.

1.1.3. MEASURES RELATING TO THE FIGHT AGAINST TAX FRAUD AND EVASION

10. The introduction of the obligation of communicating to the administration the reports of the deliberations of professionals charged with auditing of accounts or tax review.
11. Strengthening penalties for failure to pay in taxes deducted at source.
12. The introduction of an obligation for limited companies, accompanied by sanctions, to append to their annual declaration of results an attestation of dematerialization of their securities.

1.2. MEASURES RELATING TO SOCIO-ECONOMIC PROMOTION

13. Increasing the thresholds of social consumption of water and electricity exempted from VAT, from 10 to 20 m³ for water and from 110 to 220 KW for electricity.
14. The introduction of a tax credit of 30% of the expenses incurred to the benefit of enterprises that make investments to rebuild their production tools in economically disadvantaged areas.
15. The renewal of the accompanying measures for the restructuring of SONARA taken in the context of the 2016 Finance Law, in particular the 50% reduction on the basis of the calculation of the IT advance and the Special Income Tax (SIT)



16. The introduction of a super reduced SIT rate of 2% to the benefit of Cameroonian shipping companies for the rental of containers and the chartering of vessels.

17. Putting a ceiling on the specific excise duty on non-returnable packaging set at 10% of the product value.

18. The application of the 30% professional expense allowance to the remuneration of un-salaried agents and commercial agents.

1.3. MEASURES RELATING TO THE IMPROVEMENT OF THE BUSINESS TAX ENVIRONMENT

19. The dematerialization of the procedure for issuing a stay of payment in contentious matters.

20. Issuance of the debt clearance certificate to taxpayers having VAT credits or in the litigation phase.

21. The dematerialization of statistical and tax declarations for enterprises under the specialized management units.

22. Limitation of the implementation of the pre-filled declaration procedure only to taxpayers who have not filed their tax returns.

23. Alignment of the recovery period with that of the contentious claim, that is thirty (30) days.

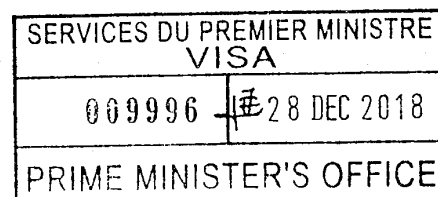
24. The opening of the possibility of annual payment of the axle tax.

1.4. MEASURES RELATING TO THE CONTROL AND REDUCTION OF PUBLIC EXPENDITURE

1.4.1. PERSONNEL EXPENDITURE

1.4.1.1. DYNAMISATION OF THE INTER-MINISTERIAL COMMITTEE FOR THE CONTROL OF ARREARS

25. In order to improve the quality of salary expenditure, and in a context of decentralization of the management of personnel and salaries, the inter-ministerial committee in charge of the control of arrears resulting from the processing of files in the salary chain is perpetuated.



26. The inter-ministerial committee carries out the verification and validation where applicable of the arrears files submitted to it and makes a general assessment on the quality of the treatment made by the services in charge of personnel and salaries.

1.4.1.2. PHYSICAL HEAD COUNT OF STATE EMPLOYEES

27. In the context of the consolidation of the budgetary savings expected after the physical head count of State Personnel (COPPE) conducted in 2018, the Minister of Finance, in collaboration with the administrations involved, will continue with the management of the post-census phase which should permit, among other things, the recovery of sums unjustly drawn by the suspended State employees. For this reason, and in view of perpetrating the results related thereto, any reinstatement of salary after the operation, shall be done in accordance with the regulations in force.

28. With regard to the ongoing consolidation of the State payroll, denunciations of civil servants who unduly receive wages without working, remain open. The communication channels set up for this purpose are available at all times, in particular:

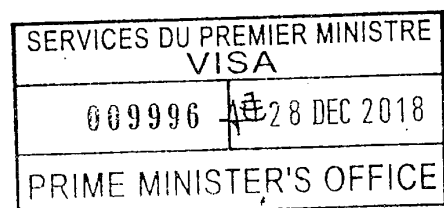
- Telephone call at the numbers 242 94 24 13 or 663 17 01 04 ;
- through the social networks whatsapp (663170104) and facebook (fb.me/coppe2018);
- or by e-mail to denunciation.coppe2018@minfi.cm and www.minfi.gov.cm.

1.4.1.3. RATIONALIZATION OF EXPENSES RELATED TO SCHOLARSHIPS AND INTERNSHIPS

29. Expenses on scholarships and internships constitute a significant part of personnel expenditure. Their mastery should contribute to the economy effort required of the administrations. They require a rigorous and documented selection of the files and strict compliance with the provisions of the regulations in this area, which will be monitored by financial controllers.

1.4.1.4. CONTROL AND SECURITIZATION OF THE CARD INDEX OF LEGAL BENEFICIARIES

30. The card index of the dependents of deceased government workers and pensioners will be cleared of all the fraudulent service numbers. To do this, a systematic control of all acts for the calculation of the rights of the latter should be conducted in their administrations. The control operation should lead to the elaboration of a card index linking each entitled person to the author of the said rights, so as to prevent new irregularities.



1.4.1.5. CONSOLIDATION OF THE SALARIES AND PENSIONS COMMITMENT PLAN

31. Within the framework of the refinement of the commitment plan for monthly forecasts of salary and pension expenditures, the monthly quotas of arrears resulting from the processing of files in the salary chain will be notified in advance to the various administrations in line with the available budgetary appropriations.

1.4.1.6. CONSOLIDATION OF THE SALARY CARD INDEX

32. In order to improve the quality of rental expenses, by avoiding duplication in the case of administrative personnel housed by the State and the collection of housing allowances, the payslip for the current year is included in the file of rent expenditure for a house occupied by a State personnel.

1.4.1.7. CONSOLIDATION OF THE RECORDS OF HUMAN RESOURCES IN MINISTRIES

33. In order to optimize the decentralized budgeting of the wage bill, each administration will produce and forward to the Minister of Finance, before the end of the first quarter, the verified and updated records of their personnel, for consideration in the budgetary allocations of administrations.

34. The Minister of the Public Service and Administrative Reform will give sufficient visibility to the administrations as to the new staff put at their disposal during the year.

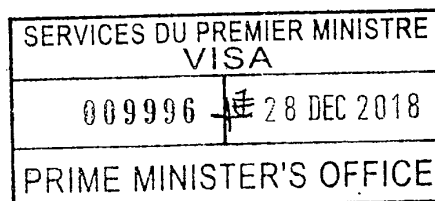
1.4.1.8. RATIONALIZATION OF THE ALLOWANCES AND BONUSES RELATED THE WORK OF MINISTERIAL AND INTER-MINISTERIAL COMMITTEES AND WORKING GROUPS

35. Pending the signature of the order provided for in Article 17 paragraph 2 of Decree No. 2018/9387 of 30 November 2018 to lay down the modalities for the establishment, organisation and functioning of inter-ministerial and ministerial committees and working groups the related session allowances are paid in accordance with the regulations in force.

36. The related expenses, recorded in the category "Other Personnel Expenses" and classified in nature 6268 (special duty allowances), shall be paid by bank transfer or in cash as the case may be.

1.4.2. EXPENDITURE ON GOODS AND SERVICES

1.4.2.1. MEASURES RELATING TO BUDGETARY REGULATION.



37. In a context of scarcity of resources, the purpose of regulatory measures is to guarantee budgetary sustainability and to ensure a correlation between the rate of revenue collection and that of payment orders.

38. Administrations must impose both budgetary discipline and rigour and to make appropriate these regulatory measures (quarterly quotas and precautionary reserves), necessary for the proper execution of the budget. This requires them to improve their efficiency.

39. Therefore, the following measures amongst others, shall be implemented:

- use of an official price list responding to the exigencies of the real value (price) of the expenditure;
- the precautionary reserve of all budgetary lines;
- the notification of quarterly commitments quotas to the central administrations;
- the reduction and rationalisation of imprest accounts;
- the reduction of the use of derogatory procedures other than imprest accounts ;
- the obligation of justification of eligible expenses in the common budgetary heads;
- the rationalisation of expenses related to the movement of personnel.

40. Concerning the quarterly commitments quotas in particular, each administration shall prioritise its needs to its notified limits.

1.4.2.2. LIMITATION OF THE USE OF THE DEROGATION PROCEDURES

a. Imprest accounts

41. The cash advance procedure is replaced by the regulatory imprest account procedure.

42. Improvement of cash management involves, among other things, the realization of budgetary economies and the limitation of exceptional procedures. Particularly, imprest accounts must be carefully managed. They are open only for operations that do not accommodate the normal commitment procedure. So:

- are eligible for imprest accounts:
 - minor equipment expenses;
 - the remuneration of staff regularly linked to the State within the limits of the authorized ceilings;



- the expenditures related to the functioning of the residences of the members of government and officials ranking as such;
 - expenditure on food in hospitals, military barracks, prisons and schools, as well as other social establishments;
 - expenses related to inspection, appraisal, control, litigation and revenue collection missions of the State;
 - expenses supporting sitting allowances within sessions of committees and commissions.
- the number of imprest accounts is capped at 25 per administration for an amount not exceeding 250 million each for all budgetary heads and per budgetary year.

43. Expenses incurred in imprest accounts are subject to the regulations in force concerning prices, public contracts and the registration of Administrative Orders.

b. Disbursement of funds

44. The procedure for the disbursement of funds on the types of expenses that can be carried out under the normal procedure is prohibited.

1.4.2.3. ACCELERATION OF THE IMPLEMENTATION OF THE NEW PROCEDURE FOR THE TREATMENT OF WATER, ELECTRICITY AND TELEPHONE BILLS

45. The acceleration of the implementation of the new procedure for the processing of water, electricity and telephone bills will help make administrations more accountable in managing their consumption, controlling expenditure and realising economies.

46. Each administration must have at the end of 2018 a precise knowledge of the level of its consumption and the corresponding expenditure.

47. For this purpose, it is necessary to proceed with:

- the inventory of meters;
- the evaluation of consumption by the reading and the follow-up of the indexes of the bills in a contradictory manner by each administration;
- the signing of the minutes with the suppliers for transmission to the MINFI;
- the monthly transmission to the DGB/MINFI, by each administration, of a table summarizing the consumption of each delivery point for which it is responsible.

48. The economies realised (reduction of the amount of the bills) may be subject to a retrocession to the administrations that realised them and will be ploughed back into their budget in the form of appropriations for goods and services.

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49. The excess consumption of administrations which would have surpassed their quota shall be imputed on the appropriations for goods and services of the following financial year.

50. For this purpose, administrations can benefit from a budgetary performance bonus for their optimal management, when at the end of the financial year an evaluation shows substantial budgetary economies on appropriations relating to expenses on personnel, water, electricity, postage and telecommunications services, in relation to the initial provisions.

51. Similarly, administrations whose operations are deemed to comply with the standards of quality expenditure may benefit from the budgetary appropriations for goods and services, automatic lifting of the precautionary reserve as well as authorisation to use the balances of appropriations resulting from the play of competition in contract award procedures.

1.4.2.4. OPTIMIZATION OF THE MANAGEMENT OF APPROPRIATIONS OF THE COMMON EXPENDITURE HEADS

52. Budgetary discipline implies that the appropriations allocated to the various administrations are scrupulously respected. Therefore, any requests for appropriations in these heads must be motivated, documented and subject to justification for their inclusion in the budgetary head concerned.

1.4.2.5. OPTIMIZATION OF THE MANAGEMENT OF EXPENSES RELATED TO MISSIONS

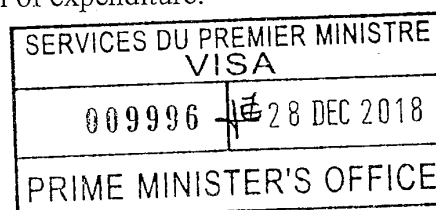
53. The optimization of the management of expenditure relating to missions aims to reduce their number and volume based on relevance and efficiency criteria in order to achieve budgetary economies.

54. To do this:

- the Financial Controllers will pay particular attention to the respect of the quotas of mission days, waiving them being subject to the consent of the principal or secondary authorising officer;
- supervisory measures for missions and exit authorisations for staff of Public Establishments (PEs) and RLAs are defined by the competent authorities.

1.4.3. EXPENDITURE RELATING TO SUBSIDIES

55. The relations between the State and public establishments are not spared from the requirements of budgetary discipline and control of expenditure.



56. In this respect, the execution of the budget of the 2019 financial year will give rise to rigorous supervision of the granting of additional subsidies to public establishments, in order to reduce their number and the amount.

57. Consequently, any request for additional grants must necessarily be motivated and presented by the Minister in charge of technical supervision of the establishment concerned.

1.4.4. INVESTMENT EXPENDITURE

1.4.4.1. OPTIMIZATION OF THE MANAGEMENT OF THE VEHICLE POOL OF THE ADMINISTRATIONS

58. The management of the fleet of administrative vehicles is the source of expenditure whose relevance and rigour should be guaranteed in the light of the principle of the judicious use of public funds. To this end, the following provisions will be rigorously observed during the 2019 financial year, in order to control the management of the State fleet (acquisitions, rhythm of renewal, maintenance costs and vehicle allocation, replacements):

- establishment of an inventory and updating of the file in order to have a directory of the fleet of each administration;
- respect of the depreciation deadlines for administrative automobile equipment;
- requirement for the authorisation for acquisition from the Prime Minister, Head of Government;
- taking into account the authorisation of the Prime Minister, Head of Government by the Financial Controller before any acquisition operation.

1.4.4.2. PROHIBITION TO DISBURSEMENT OF FUNDS FOR RECURRENT ACTIVITIES FROM THE INVESTMENT BUDGET

59. The use of the procedure for the disbursement of funds for the financing of functional activities has an eviction effect on the investment budget, thereby limiting the State's means of intervention.

60. In addition, the confusion between investment and operating expenditures undermines the visibility of the real wealth created by the PIB and the transparency of public action.

61. The rejection of such practices has the effect of dedicating appropriations of the PIB to investment interventions alone, while allowing for optimal control of the State's treasury plan.



62. For this purpose, with the exception of the common expenditure heads, the use of the imprest accounts procedure from the investment budget for the financing of recurrent expenditure is strictly prohibited.

1.4.4.3. OPTIMIZATION OF THE USE OF APPROPRIATIONS FOR REHABILITATION

63. Failure to take into account the performance requirement in drawing up the plan-contracts and the under-spending of the related appropriations has led to an increase in the number of enterprises under rehabilitation and the hoarding of the resources intended for them.

64. It is therefore necessary to encourage enterprises engaged in a plan contract to carry out the activities included in their commitments to the State in terms of improving their performance.

65. To this effect, the consumption of appropriations will be made exclusively on the basis of the settlement of payment certificates, in order not to immobilize public resources.

66. This measure shall promote the commitment of Public Establishments in improving their performance and shall gradually lead to a significant reduction in the number of structures under rehabilitation and the appropriations allocated to these expenses.

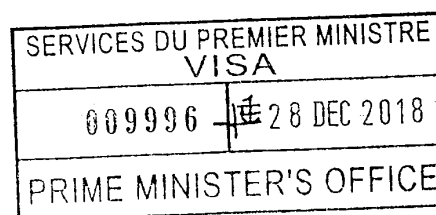
1.4.5. OPTIMIZATION OF TIME LIMITS FOR THE TREATMENT OF PUBLIC EXPENDITURE

67. In order to reduce the time required to process public expenditure, the stakeholders in the budget execution chain will have to work towards meeting the following deadlines:

- from the legal commitment to the accounting commitment: ten (10) days;
- MEASURES FOR THE OPTIMIZATION OF REVENUE MOBILIZATION ten (10) days;
- from consideration to authorisation: three (03) days;
- from authorisation to financial cover: fourteen (14) days.

68. However, with regard to the award of public contracts, the deadlines are those contained in Decree No. 2018/366 of 20 June 2018 on the Public Contracts Code.

69. Motivated rejections do not take into consideration the deadlines listed above.



1.5. CONTRIBUTION OF PROGRAMME MANAGEMENT TO THE PERFORMANCE OF THE EXECUTION OF THE 2019 BUDGET

70. The execution of the 2019 budget provides an opportunity to continue to make progress in the implementation of the principles of RBM and to strengthen the role of programmes and their managers in a comprehensive performance perspective that includes two complementary components: achievement of the strategic objectives set in the Performance Projects of Administrations (PPAs) on the one hand, and the quality of the execution of expenditure on the other hand. The execution of the 2019 Finance Law by the State shall continue to make use of the following instruments: that shall be adapted by Public Establishment and Regional and Local Authorities, in order to take into consideration their specificities.

1.5.1. THE PROGRAMMES MANAGEMENT CHARTER

71. Each Minister shall prepare, no later than 31 January, the ministerial management charter of their ministry, relying on the Coordinator of Management Control placed under the Secretary General.

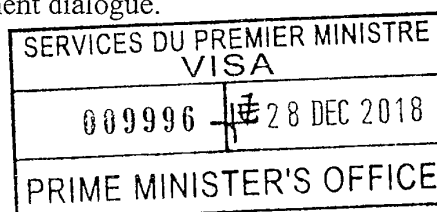
72. The Ministerial Management Charter is established under the responsibility of the Secretary General and covers all the programmes of the Ministry. It covers, in particular, the modalities and timetable for the elaboration and management of programmes, performance management, modalities and schedule for the elaboration of the PPAs, quarterly reports and APRs, the organisation of the management dialogue, the circulation of information, management control procedures, financial management and reporting rules.

1.5.2. THE MANAGEMENT PROTOCOL

73. In order to ensure real performance management, programme managers will establish a management protocol for their programme during the month of January 2019.

74. The management protocol is a document that organises, within the programme, the operational planning process, the actions, the activities, the means, the communication channels, the monitoring and reporting. It makes it possible to explain, within the programme, the rules of the game and the responsibilities between the various actors, specifies the autonomy of each one and determines the rules of dissemination and circulation of information.

75. It should make it possible to prepare the quarterly monitoring of the performance of the programmes and to ensure a better respect of the budgetary framework; it will serve as a support for the management dialogue.



1.5.3. THE MANAGEMENT DIALOGUE AND THE QUARTERLY MONITORING REPORT

76. The monitoring of the implementation of the programmes is subject to a quarterly report. It results in a management dialogue at the level of each programme and the minister. This dialogue is intended to correlate the path to the achievement of the programme's strategic objectives and the objective set in Performance Project of Administrations.

77. Under the chairmanship of the Programme Manager, assisted by the management Controller, the level management dialogue meeting will bring together all stakeholders involved in its implementation: Action Managers, Director of Financial Affairs of the Ministry, assignee Accountant (s) and, if necessary, representatives of Public Establishments contributing to the achievement of the strategic objectives of the programme.

78. The programme management dialogue meeting leads to the elaboration of a programme implementation report.

79. The quarterly summary report resulting from the implementation of each programme shall be sent to the Minister not later than five (5) days after the end of the quarter concerned, so that they may validly organise the management dialogue at their respective levels.

80. Under the chairmanship of the Minister, assisted by the Coordinator of Management Control, the meeting of the ministerial management dialogue will bring together all the actors concerned by the achievement of the objectives of the Ministry: the Programme Managers, the Heads of the Public Establishments contributing to the achievement of the Ministry's strategic objectives, the Director of Financial Affairs of the Ministry, and, as the case may be, the Financial Controller and the Assigning Accountant.

81. Under the authority of the minister, the management control coordinator shall consolidate the quarterly synthesis reports of the programmes and forward them to the Minister of Finance ten (10) days at the latest after the end of the quarter, with a copy to the MINEPAT.

82. For the targeted ministries, within the framework of budgetary support of technical and financial partners, this report shall clearly provide information on the level of achievement of the results fixed in the corresponding conventions.

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83. The drafting of the programmes quarterly follow up reports shall facilitate the drafting of the APRs. The reports of the first two quarters shall equally contribute to the mid-term report on the execution of the finance law.

84. The 2018 APRs should be forwarded to the ministry of Finance before the end of the month of May 2019.

PART TWO:
PROCEDURES, TOOLS AND MODALITIES FOR THE EXECUTION OF
THE BUDGET

2.1. FRAMEWORK FOR THE EXECUTION OF THE BUDGET

2.1.1. ACTORS OF PERFORMANCE

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

86. The stakeholders of performance are amongst others, 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.

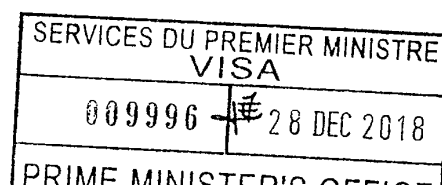
a. Programme manager

87. 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.

88. 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).

89. 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.

90. 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.

91. 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.

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

93. The actors so-called "functional" are also responsible for performance but have a support function in the performance process. These are the authorising officer, the accountant and the financial controller.

b. Authorising officers.

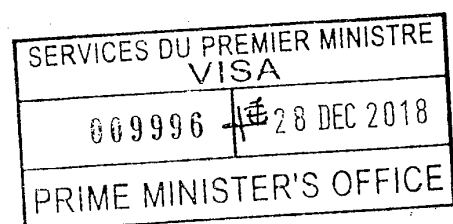
94. Shall be referred to as authorising officer, any person having the capacity, on behalf of the State or public bodies, to prescribe the execution of the revenue or expenditure inscribed in the budget under his care.

95. 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 2019 and, in any case, before any commencement of the budget execution.

96. 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.

97. In the case of tenders boards, the chairperson is the authorising officer. The appointment instrument of the Chairperson of the Tenders Board is accreditation thereof.

98. 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 Finance Controller and Public Accountant.



99. 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.

100. 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.

c. The Financial Controllers

101. The Financial Controller is in charge of the control and endorsement of all legal and accounting commitment documents issued by the authorising officer and having a financial incidence on the budget of the structure or host bodies including leases, conventions and contracts.

102. The financial and accounting services shall systematically refuse to visa any expenditure signed by an Authorizing Officer not accredited to manage a budgetary allocation.

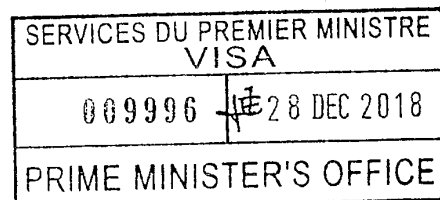
103. As concerns particularly decisions for the creation of imprest accounts and the provision of funds, they are signed by the authorising officer after examination and visa of the Financial Controller. Decisions authorising the transfer of votes shall respect the same principle.

104. 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 drawing salaries from the State Budget.

105. Except for special provisions linking the State to certain PEs or RLAs, all public agents on secondment should be paid by the budget of the establishment using their services. To this effect, the Financial Controllers shall send to the Directorate General of Budget the list of public agents in these structures at the latest on 28 February 2019 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.

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

107. The Financial Controls shall carry out the prior checks of regularity and compliance of the issues of bonds for the collection of own revenue in the revenue-generating public entities (Government departments and structures ranking as such, RLAs, PEs, etc.).



108. 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 Accounting Agent or the Municipal Treasurer;
- the preparation of the quarterly report on the execution of the budget;
- the clearance or auditing of statements of accounts of imprest accounts and disbursement of funds before transmission to the office of the Accounting Agent or to the Municipal Treasury.

109. In Sub-Divisions, and while pending the appointment of Sub-Divisional Finance Controllers, control of the execution of the budget is assured by the competent Divisional Financial Controller.

110. In the case of the sub-Divisional Councils and pending the appointment of the Specialized Financial Controllers within them, the regularity check is exercised by the Specialized Financial Controller at the corresponding City Council.

111. Similarly, while pending the institution of finance controls in all RLAs, their duty shall be assumed by Municipal Treasurers who shall control the regularity and conformity of expenditures. However, as regards transferred votes, the competent financial controller is the Divisional Financial Controller.

d. Public Accountants

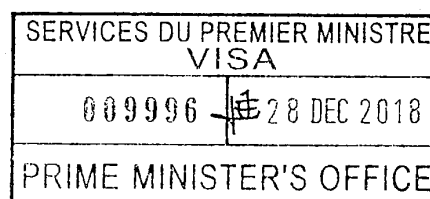
112. The Public Accountant is in charge of performing all revenue and expenditure operations of the budget of the State or the organisation to which he is attached as well as all treasury operations.

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

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

115. As paymaster, he is in charge of controlling the regularity of expenditure and payment documents.

116. According to the cardinal principle of separation of duties between the authorising officer and the accounting officer reiterated by Law No. 2007/006 of 26 December 2007 on the fiscal regime of the State, authorising officers of PEs, RLAs, public services and public organs, including State Universities shall refrain from



signing cheques or other accounting documents resulting to direct withdrawal of funds or the settlement of expenses.

117. The Accounting Agent, just like the Municipal Treasury, is solely responsible for the payment of expenses authorized by the authorising officer. He co-signs the cheques with one of his collaborators formally designated at the beginning of the year. Copies of the act designating this collaborator are sent to the Minister of Finance and the authorising officer concerned.

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

119. 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.

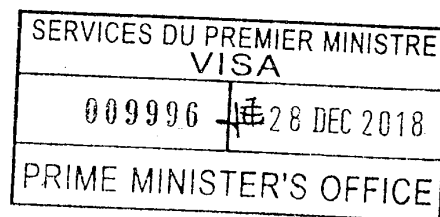
120. The Accountant shall draw up and forward the monthly summary statements (balance of accounts, internal control report, concordance statement, statement of the remainder to be paid /remainder to be recovered to the DGTFMC for exploitation and consolidation.

121. The principal Accountant shall present his account to the audit bench judge. And concerning Public Establishments, the Public Accountant is obliged to produce a management accounts on figures and documents at the end of every financial 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.

e. Accreditations

122. Accreditation forms for Financial Controllers of Ministries, Public Establishments, Regional and Local Authorities and those of Accountants are signed by the Director General of Budget and the Director General of the Treasury respectively.

123. As regards Financial Controllers and Paymasters serving in diplomatic missions abroad, the accreditation cards are signed by heads of diplomatic missions with territorial jurisdiction.



2.1.2. PERFORMANCE TOOLS

a. Budgetary nomenclature

i. At the level of Ministries and Constitutional Bodies

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

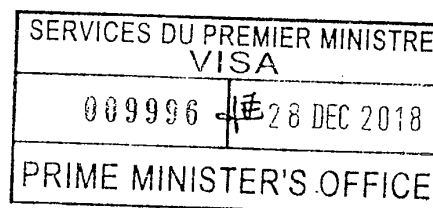
125. The codification of programmes is placed after the budgetary head. The programme is codified on three positions. The number ranges shall be assigned to the various budgetary heads by the administrator of the nomenclature. The programme code is given by choosing from the range attributed to the budgetary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

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

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

- In terms of investment

Fiscal year	02 positions (example 53, for the year 2019)
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)



Budgetary year	Budgetary head	Programme	Action	Article	Paragraph	Section
5 3	3 6	4 6 7	0 3	4 5 1 2 1 0	2 2 5 0	8 1 3

Physical unit
0 8

- In terms of service running

Budgetary year	02 positions (example 53, for year 2019)
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 3	2 0	2 7 4	0 4	3 3 0 0 1 4	6 1 0 1

ii. At the level of Public Establishments

128. The budgetary nomenclature of 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: 2019)
Sub-programme	03 positions (example 244: improvement of university governance)
Action	02 positions (example 02: improvement of general governance of the University of Yaoundé I)
Article	06 positions (example 220025: representation of the institution at home abroad)
Paragraph	06 positions (example 612020: out-of-station allowance in Cameroon)



Budgetary year	Sub-programme	Action	Article	Paragraph
2 0 1 9	2 4 4	0 2	2 2 0 0 2 5	6 1 2 0 2 0

iii. At the level of Regional and Local Authorities

129. 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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b. Year and management tools

i. Management year

130. The 2019 financial year is designated by the thousandth 53 which shall precede each budgetary charge.

ii. Management tools

1) Expenditure commitment Plan

131. 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 2019, a budgetary commitment plan at the central level putting in perspective, the monthly provisional evolution per ministry.

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

2) Precautionary reserve and expenditure commitment quotas

133. All votes allocated for the purchase of goods and services shall be subject to a 20% precautionary reserve, except sovereignty administrations.



134. 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, where applicable.

135. Moreover, in order to guarantee the actual consumption of votes for water, electricity, telephone, telex and the stamping of the mails of government services, the related votes shall be committed by the Ministry of Finance on the appropriations of the administrations concerned, under reserve of the provisions of special texts.

136. By way of derogation from the above point, Public Establishments, Regional and Local Authorities, and all other public bodies will provide in their budgets allocations to enable them to ensure by themselves the effective payment of their water, electricity, telephone and telex consumption.

137. 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

138. 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.

139. 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.

140. 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.

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

142. 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.

143. 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.



144. 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.

145. 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.

146. 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 levels.

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

148. 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.

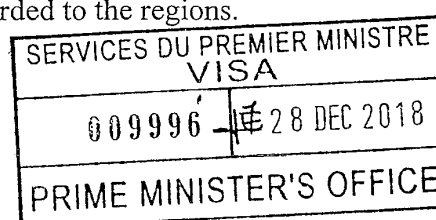
149. In order to rationalise the use of commitment and purchase orders, the report on the attribution of order booklets must be deposited at the Directorate General of Budget by the Finance Controller before any new procurement. Henceforth, all finance controllers in ministries and other government institutions are required to ensure that the list of unused booklets during the 2018 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.

150. 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 2018 financial year, until the stocks get exhausted, only then can they put the new booklets validated for the 2019 financial year into circulation.

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

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

152. These expenses are identified by the systematic affixing of a FESP composter on all the expenses incurred in the central services by the authorising officers or the Directorate General of Budget, before they are forwarded to the regions.



2.2. EXECUTION OF BUDGETARY OPERATIONS UNDER REVENUE

2.2.1. PROCEDURE FOR ASSESSMENT, LIQUIDATION AND COLLECTION OF STATE DUES AND TAXES

153. All budgetary revenues to be collected (income from taxes and duties, customs revenue, revenue from government property, other receipts) are recorded in accounting entries and recognized on the basis of accruals. This recording renders the public accountant concerned responsible for the recovery of this claim and obliges him to produce proof at the end of the period in case of non-recovery.

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

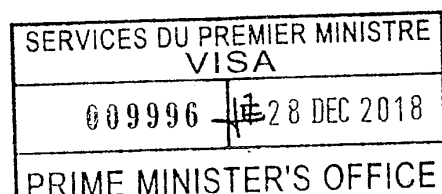
155. Levies, duties and taxes which are not subject to voluntary payment at the due date, shall give rise to the issue of a recovery notice (RN). The recovery note is, in view of recording the debt it represents, entered into the accounts according to the principle of assessed duties by the territorially 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. The 2019 finance law extends to 30 days the deadline for recovery of tax debts assessed on RN.

156. 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.

157. 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.

158. The fees due to financial institutions for the transfer of taxes and duties including the issue of the transfer certificate must fall within the range of CFA 500 to 10,000 francs, without exceeding 10% of the amount of tax payable. The finance law for the 2019 financial year punishes financial institutions that do not meet these thresholds with a fine, insusceptible of remission, corresponding to the amount of the excess amounts invoiced.

159. The presentation of the bank transfer certificate accompanied by a summary statement of payment by type of tax, 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.



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

161. The external writ 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 may also be exercised against the Customs revenue collector for the collection of internal taxes due by an importer. It is understood as the transfer of power given by the Tax Collector to a public accountant or to another Tax Collector or Customs revenue collector to pursue and recover owed duties.

162. The external writ is issued by the assigning Tax Revenue Collector addressed to:

- 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, Public Establishments or any other enterprises;
- FEICOM through the Accounting Clerk for seizure and transfer of the share destined for Regional and Local Authorities;
- all Revenue Collectors for recovery on relocated taxpayers,
- all Customs Revenue Collectors for the recovery of taxes owed by an importer.

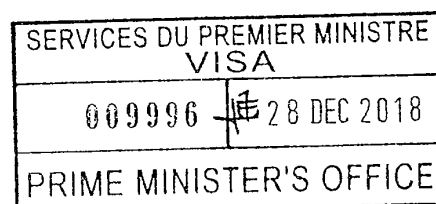
163. As a result, all Public Accountants, upon reception of the external constraint issued by the Revenue Collector, shall immediately proceed to the seizure of the tax debts and their payment into the Public Treasury.

164. Any refusal or hindrance posed by Public Accountant shall engage his financial and personal responsibility according to the legislation in force. This failure is evidenced from the moment the Public Accountant to whom the writ is addressed carries out payment without recovering the State debt.

165. Moreover, in order to guarantee their deductibility for the calculation of the tax, all costs of value equal to or greater than five hundred thousand (500,000) francs paid by enterprises to all public administrations and the like are made exclusively by certified cheque, by bank transfer, electronically or in cash at bank counters. As a result, administrations are not justified in requiring cash payments outside bank counters.

2.2.2. MODALITIES FOR COMPENSATION OF VAT CREDITS

166. Applications for compensation of VAT credits are accompanied by a debt clearance certificate duly issued by the Tax Centre to which the taxpayer is attached.



a. Taxes that can be compensated with VAT credits

167. 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.
- as regards customs duties, they refer to the Common External Tariff (CET), excluding service charges like the Community Integration Tax or the IT fee.

b. Conditions for compensation

168. The compensation is subject to three cumulative conditions:

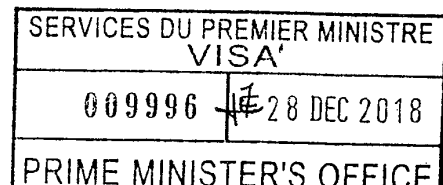
- justification by the applicant for an uninterrupted activity for over two years at the time of the application: the latter can be established by any means, including tax returns, receipts showing payment of taxes and dues, administrative tax documents, etc;
- the absence of a partial or general check 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;
- be justified by outstanding invoices not settled in cash.

c. Compensation procedure

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

170. 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.

171. The decision authorising the compensation is made by the Minister of Finance after approval of 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 after approval of the Director General of Customs. 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.

d. Compensation at the initiative of the administration

172. 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.

2.2.3. REIMBURSEMENT OF OVERPAID TAXES

173. 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.

174. 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 for commitment of the reimbursement procedures.

2.2.4. PROCEDURE FOR THE ASSESSMENT OF TAXES RETAINED AT SOURCE

175. Issue slips for taxes and levies deducted at source, shall be issued by the tax centre to which the service provider is attached. They shall serve as attestation of retention at source.



a. In the commitment order zone

176. For bills to be paid by the State or its ramifications, as well as taxes and levies owed by debited suppliers, a tax notice 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.

b. In the purchase order zone

177. 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 a tax notice corresponding to the taxes and dues payable.

178. The tax notice 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.

179. 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 to his accounts.

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

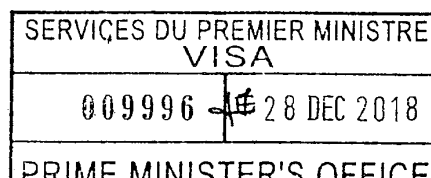
181. Treasury accountants shall make sure that the tax notice is issued by the taxation services before stamping it "SEEN, GOOD PAYABLE".

2.2.5. MODALITIES FOR THE COLLECTION OF STAMP DUTIES

a. Dimension stamp duty

182. Subject to the stamp duty according to the size of the paper used are the minutes, originals and despatches of the deeds and writings mentioned in Section 428 of the GTC. Particularly concerned are:

- acts of the administrative authorities which are subject to registration or which are issued to the citizens and all the expeditions and extracts of the acts of the civil status, orders and deliberations of the aforesaid authorities which are delivered to individuals;
- acts of administrative authorities and public establishments relating to the transfer of ownership, usufruct and enjoyment, the bids or contracts



of any kind at auction, at a discount and on submission, and guarantees relating to such acts;

- applications, petitions and bills in the form of a letter or otherwise, addressed to all constituted authorities and administrations;
- certificates of non-conviction; correspondents should provide in validating their
- bills and invoices exceeding CFA 25,000 francs presented to public accountants in justification of expenditure.

183. The tariffs of dimension stamp duty are fixed as follows:

- 42 x 54 format register paper: CFA 1500 francs;
- normal paper size 29.7 x 42: CFA 1000 francs;
- half sheet of normal paper size 21 x 29.7: CFA 1000 francs.

184. 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.

185. As from 1st January 2019, the fiscal stamp duty shall be collected exclusively through the use of the Franklin machine throughout the national territory.

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

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

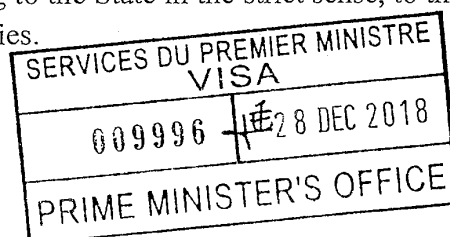
b. Automobile stamp duty

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

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

- motorcycles2 000 francs;
- three-wheel motorcycles.....5 000 francs ;
- vehicles from 02 to 07 HP15 000 francs;
- vehicle from 08 to13 HP25 000 francs;
- vehicle from 14 to 20 HP50 000 francs;
- vehicles of over 20 HP.....100 000 francs.

190. 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, PEs 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, which are those meant for the common use of a service.

191. The liable person for the automobile stamp duty of a duty vehicle belonging to PEs, RLAs and non-organic structures (Programmes, Projects or other missions administrations), 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.

192. 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 Defence Forces, the Gendarmerie and the National Security;
- ambulances;
- vehicles on temporary admission used exclusively within the framework of international cooperation projects.

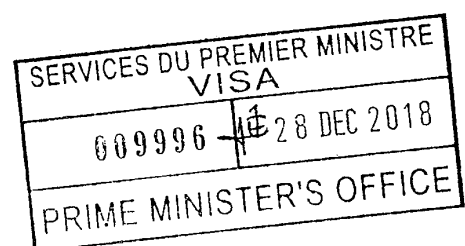
193. Automobile stamp duties are paid exclusively in insurance companies during the settlement of the of the civil responsibility automobile insurance premium, at the moment of the first subscription for the fiscal year of the civil responsibility insurance policy and this, in a single payment.

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

195. In accordance with the provisions of Section 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 automobile 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.

196. The modalities for application of the reform of the mode of collection of the automobile stamp duty are specified in circular No. 006150/MINFI/DGI/LRI/L of 07 December 2016.



c. Stamp duty on passports

197. The rate of stamp duty on national passports is fixed at seventy five thousand (75 000) CFAF be it for their issuance, their renewal or their extension.

2.2.6. PROCEDURE FOR ASSESSMENT, CALCULATION, CONTROL, DISTRIBUTION AND COLLECTION OF LOCAL AND SPECIAL TAXES

a. Issuing of local and special taxes

198. 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 tax notice labelled in favour of the competent Tax Collector or Treasury Accountant.

199. The single notice summarises of all the tax elements that are subject to global payment to the tax collector. Hence, there is no question of multiple notices 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.

b. Liquidation of local and special taxes

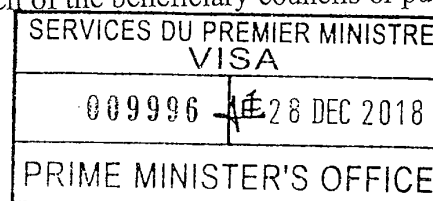
200. The principle of the single payment does not affect the method of settling local and special taxes. These latter will continue to be paid as in the past by taxpayers in compliance with rates and tariffs in force, on declarative supports and forms put at their disposal.

201. 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.

c. Collection of local and special taxes

202. In exchange for the notice 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 collected the duties.

203. 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.

204. 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.

205. 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.

206. The Public Treasury assures the financial service of 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.

d. Control of local and special taxes

207. 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.

208. 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, falls under the domain of taxation services.

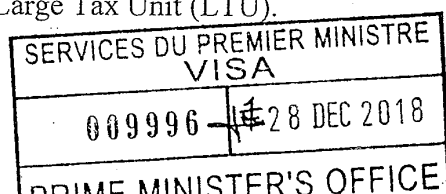
209. As for council taxes, their control is provided by the relevant departments of Regional and Local Authorities.

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

211. The control of special taxes is assumed by the tax authorities.

e. Collection of local development tax

212. The local development tax is inter-municipality and equalization revenue for wage earners of the public and enterprises of the Large Tax Unit (LTU).



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

214. 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 PEs, 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.

f. Retention of 10% of local and special taxes for assessment and recovery fees

215. 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.

216. 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;
- property transfer fees; the annual forestry fee, the local development tax;
- 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;
- 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.



g. Putting resources at the disposal of regional and local authorities and public bodies

217. 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.

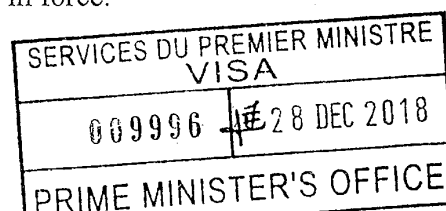
Thus:

- 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).

2.2.7. PROHIBITION FROM EXONARATING AND EXEMPTING FROM TAXES, DUTIES AND LEVIES FOR REASONS OF TRANSFER.

218. The 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.

219. 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.



2.2.8. PROHIBITION OF TAX CLAUSES NOT IN COMPLIANCE WITH THE LAWS AND REGULATIONS

220. The law consecrated the formal suspension of the signature of agreements or specifications containing tax clauses not provided for by the laws and regulations instituting legally established special tax regimes. Therefore the obligation of tax benefits both in form and in content must henceforth comply with the general framework of the special tax regimes already legally established. As regards agreements (commercial contracts, public contracts, etc.) containing derogatory tax clauses other than those legally established, their signature is subject to prior approval of the said clauses by the Minister of Finance.

2.2.9. STATE PROPERTY, SURVEYS AND LAND TENURE REVENUE

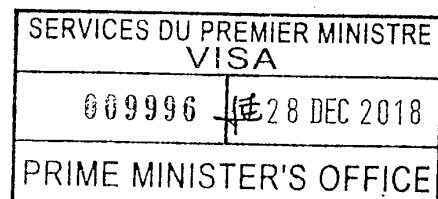
221. The assessment of revenue from State property, surveys and land tenure is entrusted to the services in charge of State Property, Surveys and Land Tenure. Collection falls under the competence of the Public Accountant. However, the control of this revenue falls under the competence of the tax administration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

a) As concerns the control of assessment, it is a question of verifying that the duties featuring on the Payment Orders issued 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.

2.2.10. TAXATION AND COLLECTION OF CUSTOMS DUTIES

222. The mobilization and collection of customs duties and taxes, royalties and other charges will be sought through the application of new requirements on certain goods and services at the borders.



223. Excise duties shall be liquidated:

- at the general rate of 25% on: pipes and their parts, tobacco and pipe preparations of the type commonly called "chicha"; passenger vehicles with a cylinder capacity less than or equal to 2500 cm³ over 15 years of age; passenger vehicles with a cylinder capacity greater than 2500 cm³ over 15 years of age; other commercial vehicles, public transport vehicles, trailers, tractors excluding agricultural ones, whatever the cubic capacity, more than 25 years old.
- at an average rate of 12,5% on used second-hand clothes and second-hand tires, passenger vehicles with a cylinder capacity of 2500 cm³ or less of more than 10 years to 15 years of age, vehicles passenger cars with a cylinder capacity greater than 2500 cm³ from 1 to 15 years of age and other commercial vehicles, public transport vehicles, trailers, tractors excluding agricultural ones, whatever the cubic capacity of more than 15 years old at 25 years of age;
- at the special rate of 0.5% on all goods for the financing of decentralized territorial communities for their garbage collection and treatment activities in the context of decentralization;
- in the case of alcohol, tobacco, arms and their time, on the basis of the taxable value CIF (cost-insurance-freight) on importation plus customs duty in accordance with the provisions of Directive No. 07/11- UEAC-028- CM-22 of 19 December 2011 on the harmonization of the laws of the Member States concerning the Value Added Tax and the excise duty.

224. In addition to these ad valorem excise duties, the Customs Administration shall liquidate and, where appropriate, collect additional specific excise duties on imported tobacco, alcohol, soft drinks, sodas and sweet drinks.

225. The payment of customs duties and taxes on new tyres shall be made on the basis of their assessed value without reduction.

226. Software imported through downloading using telephones and computers for the operation of these supports shall be subject to customs duties and taxes at the flat rate of CFA 200 francs per application, except those falling within the scope of the exemptions provided for in Article 276 of the CEMAC Customs Code and its implementing texts. These duties and taxes shall be collected and paid in monthly to the Customs Administration by the telephone company that served the connection for the download.

227. Bank guarantees covering suspended customs duties and taxes are automatically paid in to the Customs Administration as soon as they expire if they have not been released and there is no pending litigation.



228. On import, the valuation of the goods shall be made on the basis of the transaction value. By way of derogation, the Customs Administration may, where the circumstances so require, in particular in the context of the implementation of the safeguard measures provided for by the rules of the World Trade Organisation and the provisions of the Customs Code on compensatory and anti-dumping measures, establish minimum taxable values for the clearance of certain goods.

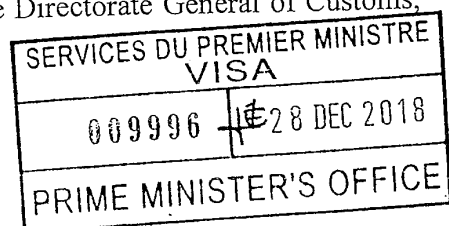
229. The following measures shall equally be implemented:

- electronic payment of customs duties and taxes, in particular through a secure platform integrating the telephone companies ;
- the monthly or quarterly publication of an act fixing the rates of conversion of foreign currencies for the clearance of goods;
- The suspension of the accumulation of the occupation of importer/exporter with that of authorised customs broker. Enterprises found in this situation have a period of one year to renounce one of these activities;
- The so-called "binding information" or "advance ruling" procedure provided for in the WTO Trade Facilitation Agreement ratified by Cameroon.
- taking into account extenuating circumstances or good faith or contravening during the sanction of the customs offense through the mechanism of the fine in principle.
- the systematic granting of facilities for direct collection or hoist removal to those liable persons who meet the regulatory requirements.
- the establishment of single control points for goods in bond coordinated by the customs authorities when the non-customs authorities wish to carry out checks on the said goods at the same places.

230. Lastly, as regards dispositions to strengthen the operational capacity of the Customs Administration, the following measures must be implemented:

- the development of a specific system allowing the control of transfer prices and the sanction of subsequent frauds;
- the requirement of the specific declaration of value when filing the declaration in detail;
- the harmonization of the base duties which are fixed at 5%, except special legal derogation. This rate shall apply in particular to the transactions provided for in the provisions of Article 2 (22) and Section 6 of the 2018 Finance Law.

231. In the area of foreign exchange, authorized intermediaries and microfinance institutions must report monthly electronically to the Directorate General of Customs,



the status of all financial transactions carried out abroad, both on behalf of their clients and on their own account according to the modalities provided for by specific texts.

232. The Customs Administration is authorized to liquidate the levies, contributions, royalties, as well as the fees accruing to the actors of the logistics and customs clearance chain or to various beneficiaries with a view to their paying in.

233. The Common External Tariff (CET) of the Economic Community of Central African States (ECCAS) 2017 version, is applicable in Cameroon as from 1 January 2019.

2.2.11. REGISTRATION FEES FOR MORTGAGES AND PRIVILEGES

234. 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.

235. This measure has as effect to differ the payment of registration fees on mortgages due by the Debts Recovery Company (DRC), and thus is similar to an ad hoc rather than a definite exemption.

236. 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.

2.2.12. SERVICE REVENUES

237. 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.

238. 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.

239. The detailed statistics of service revenue recoveries, centralized monthly by each Treasurer Paymaster General in his financial district, must imperatively be sent to the Directorate General of the Treasury no later than the 10th of the following month. A copy of these statistics is also sent to the Regional Financial Controller by the Treasurer Paymaster General, who, upon receipt, shall forward to the Directorate General of Budget.



240. Services benefiting 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 as well as those still to be collected.

241. 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) by the competent services of the Ministry in charge of State Property.

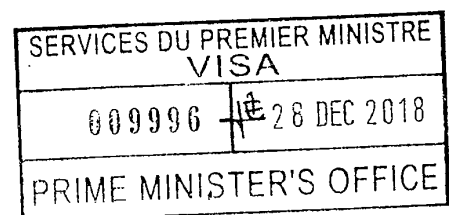
2.2.13. REVENUE COLLECTION SERVICES

242. The accounting documents of an intermediate revenue collection officer (journal, receipt booklets) are ordered and distributed by the Directorate General of the Treasury, Financial and Monetary Cooperation (Department of Public Accounts) and must be numbered by the authorising officer and initialled by the territorially competent Treasurer Paymaster General, by the Accountant for Public Establishments (PEs) or by the Municipal Treasurer for RLAs.

243. 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, if not, making of daily payments to the territorially competent treasury station;
- payment of all revenue collected to the assigning treasury station every 10 (ten) days at the latest and every five (5) days for stations handling large amounts of revenue and previously identified by the Treasurer Paymaster General;
- daily or ten days 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 manager 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.



244. The revenue managers placed in the judicial services must make sure to turn in all the revenue collected under their care to the territorially competent Treasury accountant, for distribution and the payment of their quarterly performance bonuses.

245. 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 collected funds within the set deadlines.

246. 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;
- having regularly produced his accounts in case of reappointment or transfer.

247. The Paymaster General of the Treasury, 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).

248. In particular, they shall oversee the utilisation of receipt booklets:

- a) 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;
- b) 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 shall consequently take all necessary measures to prove his responsibility notably by carrying out documentary and on-the-spot controls.

Treasurer Paymasters General shall 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.

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

2.3. EXECUTION OF BUDGETARY OPERATIONS UNDER EXPENDITURE

2.3.1. TAX SYSTEM OF PUBLIC EXPENDITURE

2.3.1.1. GENERAL PRINCIPLES

250. The budgets of the State, Regional and Local Authorities (RLAs) and Public Establishments (PEs) are voted Inclusive of Tax (ET). This implies that all taxes and duties due on the implementation operations of the said budget are taken into account.

251. Operations executed on the budgets of the State, Regional and Local Authorities (RLAs) and Public Entities (PEs) are subject to the levies, duties and taxes provided for by the legislation in force at the date of their conclusion. These operations concern all the expenses incurred from the resources of the budget of these entities: own resources, loans and donations.

252. Under no circumstance shall orders financed from the resources of the aforementioned entities be exempted or reimbursed of duties and taxes.

253. Any expenditure incurred on the budget of the State, RLAs or PEs is subject to taxes, pending the exemptions and other legal derogations provided for.

254. The fiscal regime of public expenditure depends on the nature of the expenditure (expenditure on the acquisition of goods and services and personnel expenditure).

2.3.1.2. TAXATION OF EXPENDITURE RELATING TO THE ACQUISITION OF GOODS AND SERVICES

255. Whatever the mode of execution of the public budgets (tendering procedure, mutual agreement contract, management, direct intervention, decisions, special contracts, etc.), taxes and duties are due on all public orders. These include:

- at the expense of the successful bidder: the registration fees for the public order, the AIT or the IT;
- at the expense of the public entity (State, RLA or PE): VAT.

256. Access to public procurement is, however, dependent on compliance with tax obligations.



a. Tax conditions for access to public order

257. To execute a public order, the following conditions must be met:

- be registered and featuring in the DGT's active taxpayers records;
- produce a valid tax debt clearance certificate;
- not be subject to a suspension, provisional or final, from tendering.

1) Obligation to register and be included in the roll of active taxpayers

258. Only registered natural or legal persons holding a Unique Identification Number (NIU) assigned by the DGT and regularly registered in the card index of a Tax Centre, may benefit from transactions on appropriations entered in the Budget of the State, PEs and RLAs. In the case of an international call for tenders, companies that are not under Cameroonian law are exempt.

259. Individual establishments receive identification by the taxpayer's number of their promoter.

260. The period of validity of the taxpayer's card is fixed at ten (10) years. It is issued free of charge by the tax authorities.

261. Non-resident companies awarded public contracts are required to appoint a solvent representative accredited with the tax authorities.

262. All natural persons, sole proprietorships, self-employed persons, ministerial officers or holders of offices or public offices as well as employees of the public and private sector, pensioners and successors are issued a taxpayer's card acceptable in any financial transaction with the State, PEs, RLAs and even government projects and programmes.

263. Public administrations and the subsidized bodies shall identify suppliers and service providers by the following indications:

- company name and address;
- taxpayer's card issued by the Directorate General of Taxation;
- valid debt clearance certificate;
- Location Plan ;
- bank account details.

264. Notwithstanding the indications mentioned in the preceding paragraph, the public administrations must ensure the effective registration of the companies that tender for



the public order in the roll of the active taxpayers of the DGT. This document is available on the DGT website (www.impots.cm).

265. The absence of the items listed above and/or the lack of registration in the roll of active taxpayers constitutes a reason for rejection of the service proposal. It is established in

266. The Financial Controllers shall ensure compliance with these requirements before any budgetary visa.

2) Obligation to produce a debt clearance certificate (DCC)

267. Only natural or legal persons who are up-to-date with their tax obligations, may benefit from transactions on appropriations entered in the budget of the State, PE and RLA. Compliance with tax obligations is established through a debt clearance certificate issued by the tax authorities.

268. The DCC is issued to any natural or legal person with respect to the payment of levies, duties and taxes. It certifies that the taxpayer is not liable for any tax debt due at the date of issue.

269. The debt clearance certificate may also be issued to a taxpayer liable to a tax debt, where the latter is holder a stay or a moratorium of payment duly granted by the competent authorities. In this case, mention of the tax debt due as well as the nature of the act suspending proceedings, must be made on the debt clearance certificate.

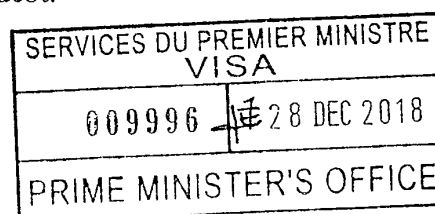
270. The stay and moratorium of payment may also be granted to the debtor taxpayers by the Minister in charge of finance when:

- the latter have validated VAT credits pending repayment;
- in the case of public entities receiving State subsidies, when they are waiting for payment of their subsidies or services rendered exclusively to the State.

271. The debt clearance certificate is issued free of charge by the head of the taxpayer's home tax centre after verifying the taxpayer's tax situation with regard to all the taxes owed by him. It is issued exclusively in computerized form for taxpayers under the specialized management units (LTD, METCs and STCs).

272. The authenticity of any computer-generated debt clearance certificate is verified electronically on the Tax Administration web portal (www.impots.cm).

273. The debt clearance certificate is valid for three (03) months from the date of its signature. This period is reduced to one (1) month when the taxpayer has benefited from a stay or a moratorium on the payment of his tax debt.



3) Eligibility requirement for public order

274. Non-compliance with tax obligations shall result in a temporary or permanent ban on bidding for public procurement.

b. Registration fees and Stamp duties on Public Procurement

1) Registration requirement

275. All contracts, jobbing orders and administrative purchase orders, paid from the budget of the State, RLA, PE and any other public body receiving public subsidies, are subject to the registration formality. The same is true of externally financed contracts.

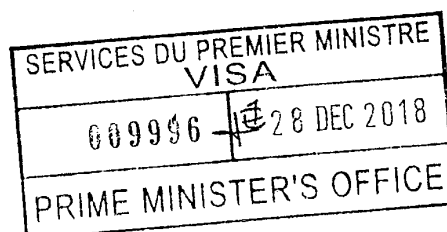
276. The registration of public contracts is done exclusively through the special registration unit. However, for taxpayers under the Large Taxpayers Department (LTD), registration is done in the said structure.

2) Regime of registration of the public order

277. The registration fees for the public orders paid from the budget of the State, the Regional and Local Authorities and the Public Establishments, whatever the source of financing, are fixed as follows:

- 7% for purchase orders defined as contracts and public orders of amounts less than five million (5,000,000) CFA francs;
- the contracts and the orders of equal or higher amount to five million (5 000 000) and less than fifty million (50 000 000) of FCFA;
- 5% for jobbing orders defined as contracts and orders of amounts equal to or higher than five million (5 000 000) but less than fifty million (50 000 000) CFAF;
- 3% for public contracts defined as public orders equal to or greater than fifty million (50,000,000) CFA F.

278. The above-mentioned new rates apply to contracts, jobbing orders and purchase orders signed as from 1 January 2019. Therefore, for public contracts signed before this date, including those whose notification date is after 1st January 2019, the applicable registration rates shall remain those of 2018, that is 5% for purchase orders and 2% for jobbing orders and contracts.



279. Orders from Public Enterprises are subject to registration fees at proportional rates of 2% for contracts below CFAF 5,000,000 and 1% for those of CFAF 5,000,000 or above.

280. The 2018 Finance Law abolished the derogating registration system at fixed fees of CFA 50,000 francs reserved for externally financed contracts. From now on, all public orders regardless of their source of financing are subject to the common law registration system at proportional rates.

281. Certain clauses contained in public contracts are also registered. These are the cautions of sums and guarantees which are registered at the super reduced rate of 1%.

3) Orders exempted from registration

282. The following are exempted from the registration formality and as well as that of affixing the dimension stamp and this, regardless of the method of acquisition or payment:

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

4) Deadline for the registration of government orders and the regime of sanctions

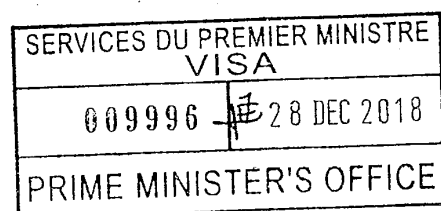
283. Public orders must be submitted to the formality within one month from the date of notification of the contract in the commitment order zone or signature of the purchase order in decentralized zone. After this period, these acts are subject to a additional charge, namely a penalty of 100%.

284. The moderations or partial discounts of the penalties, fines or constraint can only be granted on the registration fees when the delay is above one (01) month, after prior payment of the simple duties plus a tax fine of 10%.

5) Registration procedure of public orders

285. The registration of public orders is done exclusively online according to the following process:

- o Log on to the DGT website (www.impots.cm) and click on the "create an account" tab;
- o After the creation of the account, proceed with the online declaration;
- o print the tax notice which summarizes the breakdown of fees due and recalls the bank account details (RIB) of the tax collector to whom the tax is addressed;
- o armed with the tax notice, make the transfer in a commercial bank;



o armed with the transfer certificate and the tax notice duly stamped by the bank, go to the Special Registration Unit or the LTD to obtain the registration formality.

286. ~~Failure to pay taxes constitutes a reason for rejection of the service proposal.~~ Payments are made exclusively by bank transfer or electronically.

287. The registration file shall comprise the following documents:

- o a pro forma invoice specifying the amount excluding taxes and the amount including taxes;
- o an administrative purchase order, a jobbing order or a contract duly signed by both parties;
- o a debt clearance certificate signed by the person in charge of the related tax structure less than three (03) months old.

288. In order to secure the registration of contracts, jobbing orders and administrative purchase orders, the tax authorities transmit the receipt and serial numbers to the competent Financial Controllers.

289. For this purpose, the heads of the registration services shall deposit their signature specimens with the Authorising Officers and the services in charge of control and regulation (Financial Control, Treasury station).

290. The officials of the registration services shall transmit the registered purchase orders, under an enclosure slip, to the relevant Financial Control.

6) Stamp duty due upon registration of public orders

291. Administrative purchase orders, jobbing orders and public contracts are subject to dimension stamp duty at CFA F 1,000 per page.

292. Stamping is affixed on each page at the top left side of the page.

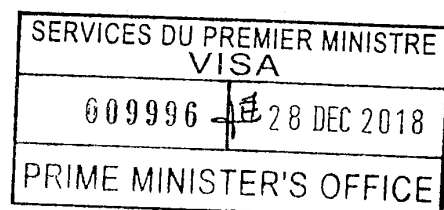
293. Fuels and lubricants are exempt from the dimension stamp duty.

7) Regime of registration of leases subscribed by the State

294. As a public order, the leases subscribed by the State, RLAs and PEs must be registered each year, in accordance with the fiscal regime of the public order as mentioned above.

295. The basis for liquidation of the registration fees for public leases is the annual amount of rent as stipulated in the contracts.

c. Value Added Tax



1) General principles

296. All purchases of goods and services by the State, RLAs and PEs are subject to VAT at the rate of 19.25%,* under reserve of the exemptions provided for by the legislation in force. *Amount inclusive of VAT (I.C.) in the amount of 19.25%*

297. Only enterprises under the actual assessment system can charge VAT.

298. As an exception to the principle of subjection mentioned above, and only in the area of public procurement, the withholding of VAT is compulsorily imposed on all suppliers of public entities (State, RLAs, PEs and other subsidized bodies), regardless of their tax system (real or simplified). As a result, the taxpayers of the simplified scheme are subject to withholding tax on invoices they send to public entities in connection with public orders.

299. VAT is due on any payments made from the state budget, CTDs and EPs, including start-up advances. In accordance with the provisions of the GTC, start-up advances paid from the budget of the State, Regional and Local Authorities and public enterprises and establishments are subject to VAT. They must therefore be systematically subject to withholding of VAT at source.

300. The VAT due on the start-up advance must be liquidated before the validation of the start-up applications, and only the tax-free portion of the advance granted must be mandated to the benefit of the service provider, since the VAT must be withheld at source by the Public Accountant.

2) VAT system on public contracts with external financing

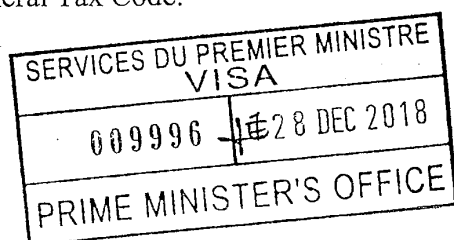
301. The Finance Law for the 2019 financial year enshrines the conclusion, inclusive of taxes (ET), of financing agreements signed by the State.

302. As a result, enterprises that have been awarded public orders financed by external resources under the new agreements must pay VAT on the purchase of goods and services in the execution of their orders.

303. No attestation of payment of VAT will be issued to successful bidders on the basis of the financing agreements signed after the entry into force of the Finance Law for the 2019 financial year.

304. Public contracts benefiting from financing agreements entered into before 31 December 2018 continue to benefit from VAT liability in accordance with the former provisions of Sections 115 and follows of the General Tax Code.

d. Income tax (AIT, ACT or IT)



1) Criteria of subjection to AIT or IT

305. Payments of invoices on the budgets of the State, RLAs and PEs are subject to AIT/ACT or IT depending on whether the successful bidder is established in Cameroon or not.

i. Enterprises established in Cameroon: AIT or ACT

306. Companies that are established in the national territory are subject to the AIT or ACT.

307. The following are deemed to be established in Cameroon:

- enterprises whose head office or place of effective management is located in Cameroon;
- enterprises which have a permanent establishment in Cameroon;
- enterprises that have a dependent representative in Cameroon.

ii. Enterprises not domiciled in Cameroon: IT

308. The IT is applied when the successful bidder of the public order is not established in the national territory.

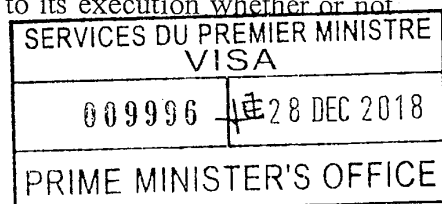
309. The rate of the IT on the public order is 5%, with the exception of services relating to medicines and medical consumables that are exempted from the IT.

iii. Case of orders executed by the groupings of enterprises

310. The tax treatment of public orders carried out by a group of enterprises varies according to whether it is a jointly or severally liable group

311. In the event that the group is a spouse, each member is subject to tax according to the tax regime corresponding to their situation. The foreign enterprise will be subjected to the IT while the one domiciled in Cameroon will be subject to the deduction of the AIT. A grouping is said to be jointly liable when the operation is divided into lots, each of the service providers, members of the group undertakes to execute the lot or lots allocated to it in the contract.

312. When the grouping is said to be in solidarity, the tax regime applicable to the contract is that of the group leader. As a reminder, a grouping is said to be jointly and severally liable when each of the service providers that are members of the grouping is engaged for the entire contract and responds severally to its execution whether or not the operation is divided into lots.



313. By way of illustration, for a joint grouping consisting of an enterprise domiciled in Cameroon and another established outside Cameroon, the deduction of the AIT will be applied if the group leader is the enterprise domiciled in Cameroon. On the other hand, the IT will be applied if the foreign enterprise is the leader.

2) Various tax systems under the AIT

i. Actual assessment regime

314. Under the actual assessment system, sole proprietorships and legal persons with an annual turnover (exclusive of tax) of 50 million francs or above.

ii. Simplified scheme

315. Under the simplified regime, sole proprietorships and legal persons with annual turnover of 10 million or above but less than 50 million excluding taxes, with the exception of transporters and enterprises of games of chance and games of entertainment that are taxed according to the number of vehicles or machines operated.

iii. Discharge tax scheme

316. Under the discharge tax regime, sole proprietors with an annual turnover excluding taxes of less than 10 million, excepting forest exploiters, public ministerial officers and practitioners of the liberal professions.

iv. The justification of the tax system

317. For the purpose of determining the tax regime of the taxpayers concerned, the Financial Controllers refer to the debt clearance and registration certificates issued by the enterprise's tax base.

318. Financial Controllers and Public Accountants shall verify whether the deductions made comply with the law regarding the rates of CT or IT deposit to be used.

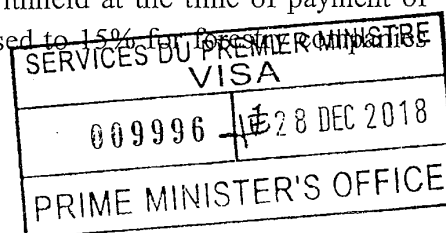
3) The various rates of AIT

i. Principle : 2.2% or 5.5%

▪ The AIT of taxpayers under the actual regime

319. The withholding of IT or CT to be committed, order and liquidate is 2.2% Additional Council Taxes (ACTs) included for taxpayers of the actual regime.

320. For logging companies, the 2.2% deposit is withheld at the time of payment of log purchase invoices. This advance shall be increased to 15% for forest companies.



which do not show proof of an exploitation permit duly issued by the competent authority.

321. However, for the enterprises subject to the actual assessment regime in sectors under managed margin, the basis for calculating the corporate income tax advance is determined according to specific terms and conditions. Sectors under managed margin are defined as:

- petroleum products and domestic gas;
- mill products;
- pharmaceutical products;
- press products.

322. The modalities for determining the basis for calculating the corporate income tax instalment for enterprises applying administered prices are as follows:

- a. for enterprises in the distribution of petroleum products, domestic gas, milling, pharmaceuticals and press, the basis for calculating the advance payment is the gross margin, including bonuses and commissions of all kinds received, to which a rate of 14% must be applied;
- b. for production enterprises in the milling industry, the calculation basis is the total amount of production sold, after a 50% reduction to which a rate of 2.2% must be applied.

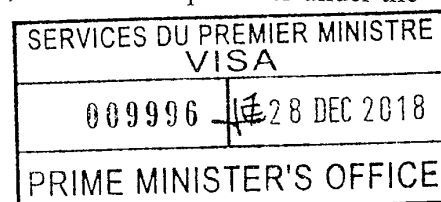
323. The 2019 Finance Law renewed, for a period of three (03) years from 1 January 2019, an exceptional modality of calculating the advance payment and the minimum amount of the corporate income tax due by the National Refining Company (SONARA). During the aforementioned period, SONARA benefits from a 50% reduction on its turnover serving as a basis for calculating the advance payment and the minimum collection in respect of company tax.

▪ **The AIT of taxpayers under the simplified regime**

324. The CT or IT advance payment is committed and settled at a rate of 5.5% of the invoice, including ACTs, without distinction depending on the nature of the taxpayer's activity, for those of the taxpayers under the simplified tax scheme or the discharge tax.

ii. **Special case of administrative purchase orders of less than CFAF 5 million**

325. Successful bidders for public orders of less than CFAF 5,000,000 are subject to a rate of 5.5% regardless of their tax system. Therefore, for a service provider under the



actual regime, a deduction under the AIT of 5.5% will be made on invoices of less than CFAF 5 000 000.

iii. Special case of liberal professionals: 5.5%

326. The AIT rate for liberal professionals is 5.5% regardless of their tax system.

327. A liberal profession refers to any professional activity performed by a single person and independently, without control of a hierarchy. It is therefore to be distinguished from an employee who is under an employer. The liberal professions concern intellectual and conceptual services and not commercial or industrial activities.

328. Are considered as liberal professions for the purposes of the 5.5% withholding tax the professions listed in the appendix to the circular on the implementation of the 2018 Finance Law.

329. With regard to the abovementioned appendix, the design office is a professional profession.

330. The 5.5% advance payment is withheld by the State, RLAs, the PEs, and public and private enterprises belonging to the specialized management units of the DGT, on fees, commissions, emoluments, paid to liberal professionals, natural or legal persons domiciled in Cameroon regardless of their tax system.

331. Statements of emoluments of bailiffs, experts, lawyers' statements and allowances due to witnesses and interpreters (taxes to witness) are subject to withholding of tax (IT) of 5.5%. This deduction is increased by the 19.25% VAT levy.

4) Practical illustrations

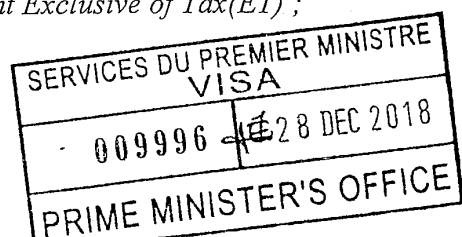
332. Within the framework of transactions with the State, RLAs and PEs, the following indications must be given regarding withholding at source on the invoice:

i. Invoice of a taxpayer under the actual assessment system for an order above or equal to five million 5 000 000 CFAF :

- VAT : 19.25% of the invoice amount Exclusive of Tax(ET) ;
- IT or CT advance: 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.

ii. Invoice of a taxpayer under the actual assessment system for an order below five million (5 000 000)FCFA:

- VAT : 19.25% of the invoice amount Exclusive of Tax(ET) ;



- *IT or CT advance: 5.5% of the invoice amount ET;*
- *Net to be paid to the supplier : 94.5 % of the invoice amount ET;*
- *Amount inclusive of tax (IT) to be committed = Amount ET + VAT.*

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

- *VAT : 19.25% of the invoice amount ET;*
- *IT or CT advance: 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.*

iv. Invoice of a liberal professional under the actual/simplified 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.*

e. Deduction on rents

333. Rents paid by the State, PEs, RLAs, legal entities and sole proprietorships under the actual and simplified systems are subject to withholding tax on rent.

334. The rate of withholding tax on rents is 15%.

f. Stamp duty on advertising

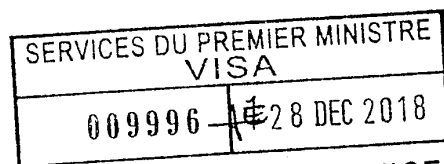
335. The Finance Law for the 2018 financial year exempted the State and its ramifications from all levies, duties, taxes and fees on the dissemination of their communications and information to the public, to the exclusion of Public Establishments and Regional and Local Authorities.

336. The provision of communication or information support (spots, posters, flyers, etc.) remains subject to the various taxes and levies due.

337. Similarly, broadcasting service providers (advertising agencies, media outlets, etc.) remain subject to the taxes they incur (registration fees, income taxes). Their invoices must therefore mention the income tax instalment which must be withheld at source by the public accountant during the payment.

g. Special tax on petroleum products

338. The rates of the Special Tax on Petroleum Products (STPP) are fixed as follows:



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

339. 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, Public Establishments and Regional and Local Authorities. These taxes are henceforth the responsibility of the successful bidder.

340. 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.

341. 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.

342. The acquisition of petroleum products from marketers does not give rise to deduction at source of the STPP, VAT and the IT/CT advance.

343. Public orders for the acquisition of fuel by MINDEF, the GDNS, the PG or the DGER, are subject to two commitment orders to the benefit of the structure to deliver the fuel, be it SONARA or any other entity. A commitment order for the TE portion and the other one for the STPP, VAT, and the IT/CT deposit.

2.3.1.3. TAXATION OF PERSONNEL EXPENDITURE

344. Included in the category of staff costs are the payment of salaries and wages and salary accessories, emoluments to ministerial public officers, non-commercial income, and remuneration paid to members of boards of directors.

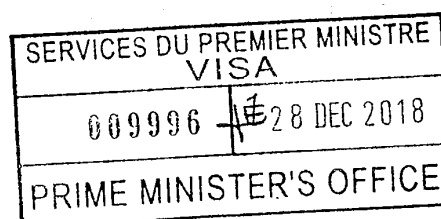
a. Taxation of salaries, wages and pensions paid to public officials

345. Salaries paid by the State, RLAs and PEs to public officials are subject to the Personal Income Tax (PIT) in the category of salaries and wages, as well as the various special taxes contribution to the housing loan fund (CCF), the audio-visual royalty (RAV), LDT).

1) Personal Income Tax (PIT)

i. Elements falling in the tax base at the PIT

346. The basis of calculation of the PIT includes the basic salary, its accessories as well as benefits in kind.



347. The basic salary corresponds to the salary index.

348. Salary accessories refer to the various allowances and bonuses paid to public officials at the same time as the salary. This is the case for housing allowance, duty post allowance, representation, vehicle maintenance, etc.

349. Advantages in kind are goods or services given by the employer for the benefit of employees free of charge or at a price lower than their real value. This is the case with housing, water, electricity, servants, food, etc.

350. Advantages in kind are included in the tax base according to the following thresholds applied on the basic salary:

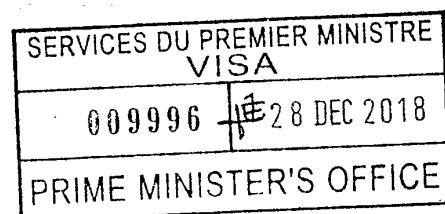
- Housing: 15%;
- Water: 2%;
- Electricity: 4%;
- Domestic servants: 5% per domestic servant;
- Vehicle: 10%.

351. Cash benefits representing benefits in kind are taken into account in the tax base within the limits of the rates indicated above.

ii. Remuneration exempted from the PIT

352. The following are exempt from the PIT:

- special allowances intended to cover the costs inherent to the function or duty, insofar as they are actually used in accordance with their purpose. These include the entertainment allowance, the smear bonus, the risk allowance and the basket allowance;
- family allowance or advantages;
- allowances, advantages and benefits provided in any form whatsoever by the State, the Regional and Local Authorities and Public Establishments under the laws and decrees of assistance and insurance;
- temporary benefits and life annuities provided to victims of occupational accidents or their dependents;
- life annuities paid in damages for a court-ordered conviction for compensation for bodily injury that resulted in the victim's permanent total disability forcing him to seek the assistance of a third party no one to perform the ordinary acts of life;
- the lump sum supplement paid to civil servants;
- pensions for injuries and disability granted to men who served in the armed forces;
- scholarships;



- the capital received as a pension or death benefit or as consolidated compensation for death or injury;
- the salary increases resulting from the application of the index of correction served to the officials and State agents in diplomatic and consular missions stationed abroad;
- bonuses awarded to workers on the occasion of the award of labour medals by the Ministry of Labour;
- the share of the termination indemnity paid as damages under the social legislation, with the exception of sums intended to cover salary loss;
- Salaries of less than CFA 62,000 francs.

iii. Modalities of calculation of the PIT

○ **Determination of net taxable income**

353. The PIT is calculated on the annual net taxable income, which is obtained by deducting from the gross amount of the sums paid and the benefits in kind or in cash granted:

- professional fees calculated at a flat rate of 30%;
- contributions paid to the State or the National Social Insurance Fund (NSIF) for compulsory retirement;
- the fixed allowance of CFA 500,000.

○ **PIT Rate**

354. Subject to international conventions, the personal income tax applicable to employees is calculated by applying the following progressive scale to the annual income net of salaries, wages, pensions, life annuities:

- from 0 to 2 000 000 10%
- from 2 000 001 to 3 000 000..... 15 %
- from 3 000 001 to 5 000 000..... 25 %
- more than 5 000 000 35 %

355. The tax obtained after application of the progressive rate above is increased by 10% for the additional council taxes (ACTs).

356. Monthly deductions from salaries and wages are made on the basis of a scale drawn up by the tax authorities. It can be downloaded from the DGI website at www.impots.cm.

2) Special tax deductions

i. Contribution to Cameroon Housing Loan Fund (CCF)



357. Employees and employers in the private and public sectors are subject to the CCF. However, the State, RLAs and the Consular Chambers are exempt from the employer's share of the CCF.

358. The CCF is liquidated at a rate of 1% for employees and 1.5% for employers.

359. The basis of calculation of the CCF consists of:

- For employees, by the gross amount of the sums deducted for the calculation of the PIT;
- For employers, by the amount of salaries, allowances and emoluments, including benefits in kind paid or granted for their actual amount.

360. Family benefits, pensions and life annuities and the salaries of domestic staff are not included in the CCF's calculation base.

ii. Contribution to the National Employment Fund for (NEF)

361. Employers in the public, semi-public and private sectors are subject to the contribution to the NEF. However, the State, RLAs and the Consular Chambers are exempted from the contribution to the NEF.

362. The contribution to the NEF is liquidated at a rate of 1%. Its basis of calculation is the amount of salaries, allowances and emoluments, including benefits in kind paid or granted to their staff for their actual amount.

iii. The Audio Visual Royalty (AVR)

363. The AVR is payable by all employees in the public, semi-public and private sectors and by natural and legal persons liable for the contribution of patents.

364. With regard to employees, the rate of the AVR is fixed according to the amount of the salary. It is liquidated on the gross amount of wages.

iv. Local Development Tax (LDT)

365. The TDL is paid by all wage earners in the public, semi-public and private sectors. The rates are based on the amount of base salary. TDL is liquidated on base salary.

3) Scale of salary deductions

366. With a view to facilitating the liquidation of the various tax levies on wages (PIT, special and council taxes), the tax authorities have drawn up a payroll deduction scale which determines according to the taxable income ranges, the amount of the deduction to be made for each tax. This scale is available in the tax services and can be



downloaded from the website of the Directorate General of Taxation at www.impots.cm.

b. Taxation of remuneration paid outside salaries and wages

367. Remuneration paid outside salaries is subject to the PIT in the category of non-commercial income or non-commercial profits.

1) The Scope of Non-Commercial Income (NCI)

i. Remuneration falling into the category of NCIs

368. Fall under the category of non-commercial income:

- remuneration paid to members of the boards of directors of public establishments, public sector and semi-public sector enterprises for any reason whatsoever;
- allowances of any kind, such as bonuses, gratifications, allowances and per diems allocated outside salaries by public and semi-public entities, with the exception of statutory bonuses which come under the category of salaries and wages, and payments made as a reimbursement of expenses, the list of which is drawn up by decision of the Minister in charge of Finance;
- sums, bonuses, allowances or remuneration of any kind paid to athletes and artists regardless of their fiscal domicile.

ii. Remuneration excluded from the category of NCI

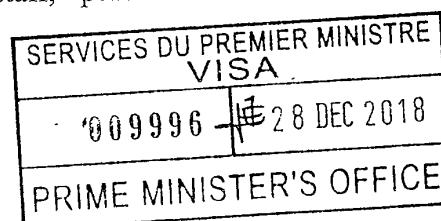
369. Excluded from the aforementioned levy

- statutory bonuses;
- payments made as reimbursement of expenses as mission expenses;
- the salary income paid to athletes and artists who are subject to withholding tax in accordance with the applicable rules on salaries and wages.

370. Statutory bonuses are defined by decision No. 0000127/MINFI/DGI of 12 February 2016, as those whose attribution is attached to a special status granted to the beneficiary by a law or regulation. The premiums listed in the appendix to this decision are considered as being of a statutory nature.

371. Also have the character of statutory premium in addition to the list fixed by decision No. 0000127/MINFI/DGI of 12 February 2016 above:

- allowances and allowances for participation in the conduct and organization of the examinations and competitions under the Ministry of Basic Education (MINEDUB) allocated to MINEDUB staff, pursuant to Decree No. 2010/1738/PM of 07 June 2010;



- the bonuses allocated to staff of the Ministry of External Relations (MINREXT) by order No. 0211 / DIPL / D4 of 23 May 2016;
- the rebates allocated to the personnel of the financial authorities pursuant to Ordinance No. 73-16 of 22 May 1973;
- the distribution of the proceeds of the penalties and fines for infringement of the provisions of the General Tax Code, pursuant to the provisions of Decree No. 95/691 / PM of 26 December 1995.

372. The above-listed remuneration exempted from the NCR withholding tax remains subject to the IRPP according to the 5.28% payroll deduction schedule. Payments made as reimbursement of expenses, like mission expenses, are totally exempt from the IRPP and must not be subject to any withholding.

2) Retention rate for NCIs

373. The retention rate of NCIs is set at 10% plus 10% under the Additional Council Taxes, that is 11%.

3) Income tax at the rate of 5.5%

374. Fees paid quarterly to magistrates and non-magistrates of the judicial services are subject to a deduction of 5.5%.

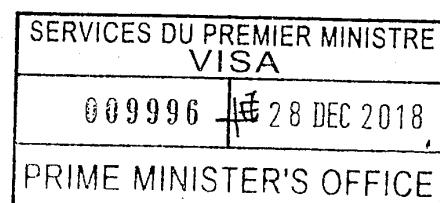
2.3.1.4. COLLECTION AND CONTROL OF TAXES AND LEVIES ON PUBLIC EXPENDITURE

375. The modalities of collecting taxes due on the execution of public expenditure varies according to whether it is made according to the normal or exceptional procedure. The law also regulates the procedures for controlling taxes on public expenditure.

a. Modalities for collecting levies and taxes on public expenditure

1) On expenditure relating to the acquisition of good and services

376. From 1 January 2018, the withholding of taxes due on invoices paid from the budget of the State, RLAs, PEs and other public bodies and enterprises receiving subsidies, is carried out according to the following terms and conditions:



i. This involves expenditure incurred in accordance with the normal procedure

377. The normal procedure is that which follows the standard steps of public expenditure, execution, involving commitment, liquidation, scheduling and payment after service rendered.

- The obligation of liquidation and commitment of taxes

378. Section 116a of the GTC establishes an obligation for the authorising officers of public expenditure to simultaneously commit the actual expenditure and the corresponding taxes and duties. Thus, any commitment act must obligatorily distinguish the amount exclusive of tax from the expenditure and the amount of taxes and duties related thereto.

379. In addition, any authorising officer is bound to require, before the authorisation of an expenditure, in addition to the debt clearance certificate, the presentation by the successful bidder of a tax notice established by nature of tax by its relevant Tax Centre. This notice shows the taxes and duties due in the course of execution of the contract which are withheld at source by the Treasury accountants.

380. The Financial Controller shall ensure that the tax notices are issued by the relevant Tax Centre of the successful bidder and that the liquidated taxes have been committed, before affixing his VISA.

- The obligation to withhold taxes at the time of payment of the expenditure

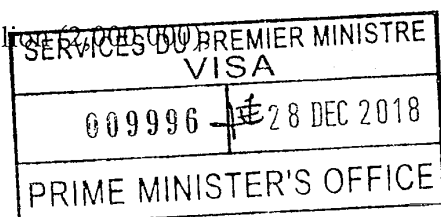
381. Taxes and duties incurred and mandated are compulsorily collected by withholding at source by the public accountant when settling the corresponding invoices.

382. Since Public Enterprises, Public Establishments and RI.As are not entitled to automatically withhold the taxes paid on their budgets at source, the Minister of Finance draws up annually the list of public entities entitled to withhold at source VAT and the income tax advance.

383. According to the 2019 Finance Law, the non-repayment within the prescribed statutory period of duties and taxes withheld at source, gives rise to the application of a fixed fine that can not be discounted or moderated according to the following scale:

- From 0 to CFA 5,000,000 francs: five hundred thousand (500,000);

- From 5,000,000 to CFA 25,000,000 francs: two million (2,000,000)



- From 25,000,001 to CFA 50,000,000 francs: five million (5,000,000);
- More than CFA 50,000,000 francs: ten million (10,000,000).

384. In the same vein, the 2019 Finance Act outlaws any remission or moderation on the principal of taxes withheld at source.

385. It is recalled that withholding tax is not applied in the context of benefits between PEs, on the one hand, and companies authorized to withhold by order of the Minister in charge of Finance, on the other hand.

386. On the other hand, and subject to the exemption from deference duly granted by the Minister in charge of finance, the State exercises deference with regard to all its suppliers, including those authorized to withhold at source.

387. Thus, the invoices of service providers and suppliers of public entities authorized to withhold at source are not paid inclusive of tax. The taxes and duties resulting from their transactions are withheld and returned to the fund of the related tax structure no later than the 15th of the month following the month in which the deductions were made against the issue of a receipt.

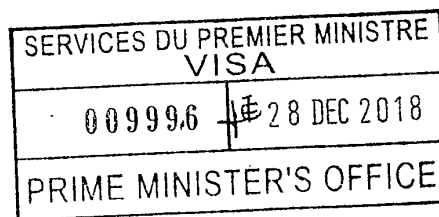
388. Finally, the holding entity is required to issue a withholding tax certificate, the mere fact of being on the list of authorized companies being insufficient. With respect to government suppliers required to produce a tax notice, this condition is not required.

389. In accordance with the provisions of Section 134 of the GTC, start-up advances paid from the budget of the State, local and regional authorities, public enterprises and establishments are systematically subject to withholding VAT at source.

390. Thus, in the context of start-up advances, only the tax-free portion of the amount of the advance granted is mandated to the benefit of the service provider, the VAT being deducted at source by the public accountant.

391. The financial controller and the authorizing officer ensure that VAT has been paid on the start-up loan.

392. That is, a contract of an amount exclusive of tax of CFAF 1 000 000 000 including VAT of CFAF 192 500 000 for a total inclusive of tax (ET) of 1 192 500 000. The successful bidder enjoys a start-up loan corresponding to 20% of the amount including VAT, that is CFAF 238 500 000 IT. The start-up advance is refunded at the settlement of the first payment certificate to tune of 50% and the second payment certificate to the tune of 50%.



The table below illustrates the modalities for the withholding of VAT on the start-up advance and its deduction from the payment certificates at the time of its restitution.

	Start-up advance	Payment certificate 1	Payment certificate 2	Payment certificate 3
Amount ET	200 000 000	400 000 000	400 000 000	200 000 000
Reimbursement SA	-	100 000 000	100 000 000	-
Net Amount ET	200 000 000	300 000 000	300 000 000	200 000 000
VAT (19.25%)	38 500 000	57 750 000	57 750 000	38 500 000
AIT (2.%)	-	8 800 000	8 800 000	4 400 000
Amount IT	238 500 000	357 750 000	357 750 000	238 500 000
NTP	200 000 000	291 200 000	291 200 000	195 600 000

Nota bene:

- the amount of VAT due on the start-up advance, that is CFA 38,500,000 francs, must be withheld at source when the said advance is paid to the successful bidder;
- at the time of restitution of the start-up advance, VAT is to be settled on the net amount ET, ie that obtained after deduction of the share of the start-up advance;
- the reimbursement of the start-up advance is made without VAT.

ii. With respect to expenditure incurred under exceptional procedures

393. Exceptional procedures for the execution of the budgetary expenditure shall be understood to mean expenditures made through imprest accounts, special appropriations accounts, cash advances, decisions of provision or disbursement of funds, direct interventions, etc.

- Mechanisms for the collection of dues and taxes on expenditure executed under exceptional procedures

394. Since 1 January 2018, taxes on expenditure incurred under exceptional procedures have been deducted at source as soon as funds are disbursed by the public accountant.

395. The payment of invoices on the funds thus disbursed is no longer the subject of a new tax deduction.



396. Deductions at source do not concern subsidies granted by the State to Public Enterprises and Establishments, or any other public body.

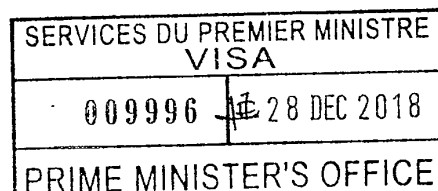
397. For the implementation of this new mechanism, Sections 116a and follows. of the General Tax Code establish the following obligations for authorising officers, financial controllers, public accountants, cashiers and commissioners:

▪ **The obligations of authorising officers**

398. The authorising officer is required to effect the prior settlement of levies, duties and taxes on the basis of the statements of expenditure.

399. The statement of expenditure and the decision to incur the expenditure must obligatorily present in detail the nature of the various operations to be carried out (acquisition of goods and services, fees, emoluments, mission expenses, etc.), the estimated cost exclusive of taxes of each operation, the corresponding tax and the amount including all taxes according to the following presentation model:

Nature of expenditure	Amount ET	Nature of tax	Rate (%)	Amount of the tax	Amount ET	NTP
<i>I. Acquisition of goods and services</i>						
Purchase of office supplies		VAT	19.25			
		AIT	5.5			
Renting for office use		VAT	19.25			
		Deduction on rents	15			
Foreign technical assistance contract		IT	5			
<i>Sous total I</i>						
<i>II. Personnel expenditure</i>						
Salaries		PIT	See scale			
		CCF	See scale			
		AVR	See scale			
		LDT	See scale			
Gratifications		NCI	11			
Mission allowance		//	//			
Statutory allowance		PIT	5.28			



<i>Sub total 2</i>						
Grand Total (1+2)						

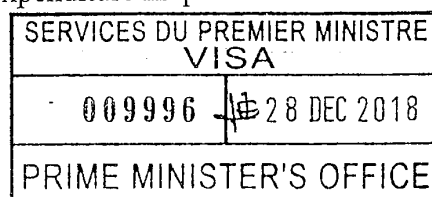
400. Thus, only taxes and duties due according to the nature of the expenditure, must be liquidated and withheld at source. As a reminder, the following shall apply:

- for goods and services: the Value Added Tax (VAT) at the rate of 19.25%, the payment of the Income Tax (IT) at the single rate of 5.5% regardless of the taxation system;
- for personnel expenses (salary income and statutory bonus): Personal Income Tax (PIT) at a rate of 5.28%;
- for financial benefits excluding pay and those not governed by texts, allowances granted to members of committees, commissions and working groups, remuneration of athletes and artists, remuneration paid to members of the boards of directors of Public Establishments and public enterprises in any capacity: the Non-Commercial Income Tax (NCI) at the rate of 11%;
- for fees, emoluments and commissions paid to practitioners of the liberal professions regardless of their tax system: the advance IT/CT at a rate of 5.5%.
- for profits paid to persons domiciled abroad, with the exception of benefits relating to medical drugs and consumables that are exempt from the Special Income Tax (SIT): the SIT at a rate of 5%.
- For foreign service providers that have opened a permanent establishment for the purpose of domiciling their service provision operations in Cameroon, the SIT deducted at source is a tax credit on the income owed by that permanent establishment in Cameroon.
- For rents paid by imprest accounts where applicable: the withholding tax at the rate of 15%.

401. When placing each order, the Authorising Officer shall ensure the availability of the necessary financial resources to cover both the sums due third party contracting party of the administration and those intended to pay all taxes and duties related thereto.

402. Under pain of rejection by the competent services of the Ministry of Finance, any decision to disburse funds must be accompanied by a statement of expenditure and specify the total amount of the expenditure, before taxes, on the one hand, and the amount of the corresponding taxes and duties on the other hand.

403. The sums to be mandated in the name of the authorising officer or the paying agent must represent only the tax-free portion of the expenditure in question.



▪ *Obligations of financial controllers*

404. In order to ensure the effective recovery of taxes due on expenditure incurred under exceptional procedures, a forecast and availability check of taxes and duties is carried out beforehand by the Financial Controller, before the "BUDGETARY VISA" is affixed and validation of the file.

405. The Financial Controller and the Assigning Accountant shall ensure that the Authorising Officer has previously liquidated the various taxes and dues due on the basis of the statement of expenditure.

406. The Financial Controller shall ensure, on the basis of the payment appropriations entered in the State budget and the statement of expenditure presented, that commitments are made separately for taxes due on the one hand and for the account of the balance to be mandated to the benefit of the authorising officer and the paying agent of the other hand.

▪ *Obligations of public accountants*

407. The public accountants shall check the availability of taxes before they are marked "SEEN, GOOD PAYABLE" and are required to systematically withhold taxes at source when disbursing funds.

408. Thus, only the portion exclusive of tax and duties mandated to the benefit of the authorising officer and the holder paying agent/cashier is put at their disposal by the assigning Accountant, who issues a declaration of revenue for the deductions made.

409. In accordance with the provisions of Section 116d of the GTC, public bodies or companies making payments on behalf of the State are also required to withhold taxes and duties at source on the basis of related invoices or decisions to disburse funds when such withholding has not been made by the public accountant. These include the Road Fund (RF), the Autonomous Debt Sinking Fund (CAA) and the National Hydrocarbon Company (NHC).

410. For the specific case of security expenses paid by the NHC, in the absence of a bill of expenditure, the provisions made are considered exclusive of tax (ET). Corresponding taxes are subject to budgetary coverage by the relevant services.

411. Taxes and duties paid on the basis of statements of expenditure and withheld at source by any body or public enterprise making payments on behalf of the State, must be declared and turned in no later than the 15th of the month following that in which the payment was made.

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▪ *The obligations of the billers and commissioners*

412. Every paying agent or imprest manager shall declare his existence to the tax authorities within 15 days of the date of his appointment as follows:

- for the managers living in Yaoundé: at the MFOUNDI Specialized Tax Centre for Public Establishments, Regional and Local Authorities and other Bodies (CSI-EPA-CTD-OM).
- for the managers of Douala: at Douala 1 Divisional Tax Centre;
- for the managers of the other regions: at their Divisional Tax Centres.

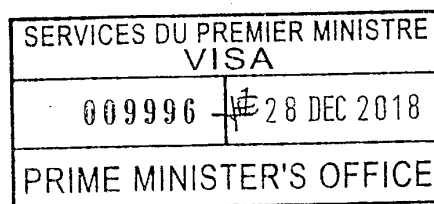
413. Cashiers and managers of public bodies in the card index of a tax centre shall make their declarations at the said centre.

414. With a view to effective tax monitoring of expenditure incurred from the State budget following exceptional procedures, the operational structures of the DGT are required to identify and register at the beginning of the financial year in their respective registers, in the same way as all other taxpayers, the managers and the cashiers regularly appointed by the competent authorities, and to constitute for this purpose tax files giving rise to regular updates. Express notification of this registration together with the place of return of taxes and duties must be made to interested parties by their centre of attachment. The same is true of the reminder of the tax obligations incumbent on them, in particular the declaration and the monthly turning in of the deductions made, the deposit at the end of each quarter of the detailed statement of the expenses paid out of the funds placed at their disposal, as well as their information on the quarterly checks that will be carried out.

415. Before any payment of the invoices on the sums disbursed, the paying agents and managers must require the presentation of the tax notices of the taxes and fees due on the operation issued by the relevant tax centre of the service provider. The tax notice serves as proof of taxes withheld at source for the service provider.

416. Taxes levied on the basis of statements of expenditure and withheld at source in the occasion of exceptional execution procedures of expenditure shall give rise to adjustments by the cashier or the manager of the funds, when at the end the effective execution of the said expenditure, it is noted that the initial deductions by the accounting officer were insufficient.

417. Taxes withheld at the source by way of regularization must be declared and paid back by the note-holders and managers of public money no later than the 15th of the month following the withholding at source at bank counters in the accounts of the tax



collector of their home tax centre. A turning in receipt must be issued for this purpose by the relevant tax collector.

418. In addition to the obligation of declaration of existence referred to above, the cashiers and managers of public funds are required to file at their centre, at the latest, the 15th of the month following the end of each quarter, a detailed statement of the expenses paid out of the funds received by them, as well as the taxes withheld at the time of the disbursement of these funds, and those possibly retained and paid by them as regularization.

419. Must be annexed to the detailed statement referred to above, a copy of the decision to disburse the funds and paid invoices, accompanied by the corresponding payment receipts.

2) On personnel expenditure

i. In normal procedure

420. The procedure for executing staff costs is deemed to be normal when the processing of these expenses is carried out through the computerized systems. This is the case for the monthly salaries of State employees who are insured by the ANTILOPE application.

421. The payment of taxes owed on staff costs is carried out automatically in the computer application mentioned above.

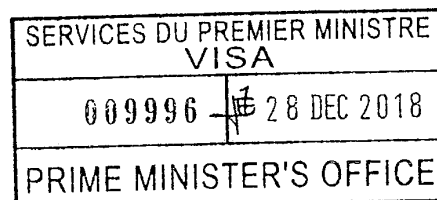
422. Taxes due by employees of the public sector, in the same way as those of the private sector, are withheld at source by the employer at each payment of taxable amounts. Mention is made on the pay slip given to the employee.

ii. In exceptional procedure

423. The procedure for the execution of staff costs is deemed to be exceptional when it is not carried out in the context of dedicated computerized processing systems. These include expenses paid on statements of sums due or on the basis of decisions to disburse funds.

424. When the staff costs are executed under the exceptional procedure, the taxes and duties are liquidated at a rate of 5.28%.

425. For Non Commercial Incomes (NCIs), the public entities in which payment is made withhold at source 11% of the gross amount including Additional Council Taxes (ACTs) and pay the balance, that is 89% to the beneficiaries.



426. For all public administrations, public establishments and similar structures located in the MFOUNDI Division, the declaration and payment of the NCI deduction is made exclusively at the Specialized Tax Centre of Public Establishments, Regional and Local Authorities and other Bodies of the MFOUNDI (ITUC-EPA-CPC-OM). Turning in of these deductions in cash is done at bank counters.

427. These entities also include in their declarations, a statement summarizing the sums paid and the amount of the corresponding tax. For control purposes, the paying structure must keep for a period of at least five (05) years the attendance or signing sheets mentioning, among other things, the name (s) and first name (s), signature, function or quality of the beneficiary, the amount received and the date of payment.

428. Finally, the abovementioned levy, applicable to all the remuneration paid, discharges the beneficiary from all other declaratory obligations.

b. the control of the taxes on the expenses executed on the budget of the State and the other public entities

429. The provisions of Section 116f of the GTC reaffirm the right of the tax authorities to control the turning in of taxes due on the occasion of the execution of expenditure on the budget of the State, regional and local authorities and public establishments.

1) Purpose of the control

430. Duly mandated tax agents carry out control of the turning in of levies, duties and taxes liable to be deducted at source by public accountants when executing expenditure on the State budget.

431. As a reminder, the following may be withheld at source in the execution of expenditure on the State budget: the advance income tax (AIT), the non-commercial income tax (NCIT), movable capital income tax (MCIT), value added tax (VAT), special income tax (SIT), stoppages on salaries (PIT, AVR, CT, CCF).

432. The control of the paying in of taxes liable to be withheld at source is simply intended to ensure that the authorising officers, the public accountants, the paying agents and the cash managers comply with their tax obligations relating to the implementation of the State budget, in particular the obligation to incur taxes and duties by the authorising officer, the reporting obligations and the turning in of deductions by the cashiers and the managers, the obligation of deduction at source for public accountants.



2) Persons subject to control

433. The control of the turning in referred to above is exercised vis-à-vis the public accountants, the depositors and managers of public funds making payments on the budget of the State, regional and local authorities (RLAs) and public establishments (APEs), regardless of the source of funding.

3) Regime of sanctions

434. Shortcomings in the declaration or turning in of taxes deducted at source give rise to the application of assessment and recovery penalties in accordance with the relevant provisions of the Manual of Tax Procedures (MTP).

435. The non-payment of taxes withheld at source entails the personal and pecuniary liability of the public accountants, depositors and managers of public funds, in accordance with the legislation on the protection of public property.

436. As a reminder, in accordance with the provisions of Section M 142 of the PTP, no remission or moderation can be granted on taxes collected from third parties on behalf of the Treasury, such as tax deductions at source made by public accountants.

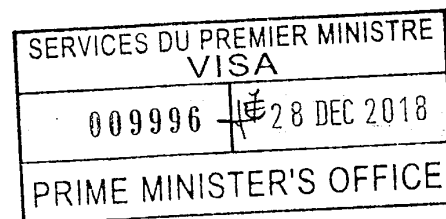
4) Control procedure

437. The control of the turning in of taxes withheld at source in the context of the execution of public expenditure may be exercised on the basis of documents or on the spot, in accordance with the provisions of the Book of Tax Procedures.

438. In the case of on-the-spot checks, they must be preceded by the notification to the audited persons of a notice of passage at least eight (08) days before the first intervention.

439. Any adjustment contemplated following an on-the-spot or documentary check in respect of the paying in of taxes and duties must respect the principle of the adversary procedure enshrined in Section M 23 et seq. of the Book of Tax Procedures.

440. A quarterly control is organised by the taxation services with prior information of the interested parties at the beginning of the financial year.



2.3.2. EXECUTION OF THE BUDGET IN COMMITMENT AUTHORISATIONS AND PAYMENT APPROPRIATIONS

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

441. Appropriations for current expenditure, excluding interest on debt and investment expenditure, consist of two types of budgetary appropriations of a different nature: commitment authorisations and payment appropriations.

442. Commitment authorisations shall be the upper limit of the expenditure which may be incurred during a financial year and the payment of which may extend, where appropriate, over a period of several years.

443. The payment appropriations opened correspond to the upper limit of the expenditure which may be the subject of a payment in during a budgetary year to cover commitments entered into under the commitment authorisations.

444. Thus, expenditure is incurred within the limit of the commitment authorisations opened and paid within the limit of the payment appropriations opened.

445. With regard to current expenditure (budgeted in commitment authorisations equal to payment appropriations) incurred during the financial year but paid in the following year, their implementation differs in commitment authorisations and in payment appropriations. At this stage:

- the allocation of the payment appropriations must have been assessed in relation to the cash requirements of the financial year concerned, taking into account the pace of implementation of the legal commitments;
- the overall envelope of a Ministry's MTEF must have been allocated as a priority to payment appropriations corresponding to the coverage of commitment authorisations used in previous financial years.

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

a. Materialisation of the commitment

446. The commitment is the act by which the authorising officer creates or issues against the State or a public body, an obligation from which will result 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.



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

i. Legal commitment

448. 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.

449. 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.

450. 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 file which shall not bear the endorsement, authorisation or prior requisition of the competent authority.

ii. Accounting commitment

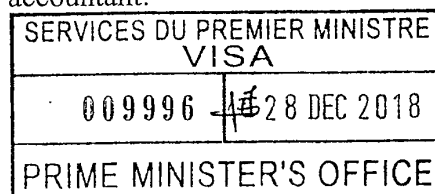
451. The financial commitment of the State vis-à-vis the supplier or service provider is materialized by the issue of the debt obligation within the commitment order zone or the visa of the Competent Financial Controller in the purchase order zone. Suppliers are therefore required to refrain from executing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

452. 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.

453. 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.

b. Procedure for the execution of expenditure

454. 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.



455. 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.

456. 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 authorizing officer shall print out a certificate of commitment attesting to the availability of the necessary commitment authorisations.

457. The procedure of automatic transfer of votes to devolved 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.

458. 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.

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

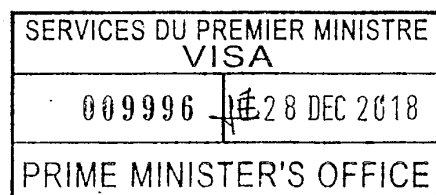
460. Finally, cash transactions are subject to a commitment by regularisation. In this case, the commitment authorisation is consumed at the same time as the payment appropriation during the posting of the budgetary adjustment entry.

2.3.2.3. SPECIFIC RULES FOR MANAGEMENT OF COMMITMENT AUTHORISATIONS AND PAYMENT APPROPRIATIONS

461. 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.

462. 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.

463. 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.



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

465. 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.

466. 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.

467. 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.

2.3.2.4. MODIFICATIONS OF APPROPRIATIONS AND WITHDRAWAL OF COMMITMENT

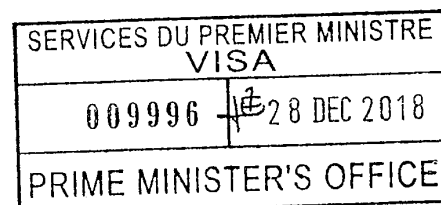
468. Any modification of votes (transfers, advances, cancellations) on a current expenditure can only be done in commitment authorisations equal to the payment appropriations.

469. 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.

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

471. Transfer of appropriations may be made in the course of the budgetary year between programmes of the same budgetary head on the proposal of the minister concerned and by order of the Minister of Finance, within the limit of 2% of the appropriations opened by the initial finance law for each of the programmes concerned.

472. However, any transfer of appropriations intended to increase the appropriations for personnel expenditure or to reduce those opened for capital expenditure is formally prohibited.

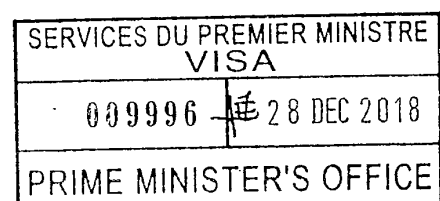
473. Between sub-programmes of a Public Establishment, transfers of appropriations may be made during a financial year, by resolution of the deliberative body, within the limit of 2% of the initial allocation, on a proposal from the principal authorising officer.

474. With regard to Regional and Local Authorities transfers of appropriations may be made during a budgetary year between programmes, on the proposal of the chief executive, by deliberation of the deliberative body approved by the competent supervisory authority, up to 2% of the initial allocation.

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

476. The transfer of votes meant for the coverage of water, electricity, telephone and stamping of mails consumption towards other lines is forbidden, except with the express authorisation of the Minister of Finance.

477. 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 budgetary commitments, at the expense of being null and void.



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

478. The execution of the budget 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. Therefore, the authorising officers will keep records of the commitments, liquidations and authorisations, while the public accountants will keep records of the payments.

479. 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.

480. The programme managers shall provide information, in their annual performance reports, the status 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 forward on a quarterly basis to the programme manager the consumption status of the payment appropriations on the operations passed for payment.

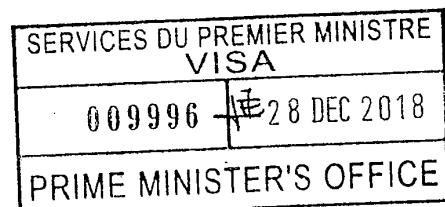
2.3.3. PRINCIPLE OF WORK DONE AND EXPENDITURE EVALUATION

2.3.3.1. PRINCIPLE OF EFFECTIVE WORK DONE AND ITS EQUIVALENT REMUNERATION

481. Authorising officers, managers of technical services and members of acceptance committee shall ensure, before any certification, liquidation, signature or endorsement, that the services and deliveries:

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

482. 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.



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

2.3.3.2. EVALUATION OF EXPENDITURE

484. 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 administration.

485. During the project maturation phase, the prices used to obtain the projected amounts must respect the prices of the official price list.

486. For the application and control of the prices of the public order, it is necessary to distinguish the prices and the tariffs resulting from a call for competition, those of the contracts awarded on mutual agreement and the purchase orders:

- the prices to be considered for contracts resulting from calls for competition are those contained in the financial offer of the successful bidder;
- with regard to jobbing orders and contracts awarded on mutual agreement (Article 109a and 109d of the Public Contracts Code) and administrative purchase orders, the control ensures the conformity of prices and tariffs including the sub-detail prices when the unit price is not referenced in the official price list.

487. When an equipment, a supply or a service that is the subject of the public order does not appear in the published official price list, the central or decentralized services of the Ministry in charge of prices are systematically contacted by the Authorising Officers to determine expressly and within seven (07) working days for administrative purchase orders and fourteen (14) working days for jobbing orders and mutual agreement contracts (Article 109a and 109d of the Public Contracts Code), the prices to be included in the public order. In this case, an additive is made to the official price list. After this period, of which the proof of the referral of the MINCOMMERCE is brought by the authorising officer; the prices proposed by the successful bidder of the contract are deemed valid.

488. The documents to be provided are as follows:

- the request of the Authorising Officer addressed to the Minister in charge of prices;
- the pro forma invoices or estimate of the service provider;



- origin invoices ;
- any other element that can justify the proposed prices.

489. 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. Thus, 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.

490. On their part, services in charge of financial control shall check price consistency before endorsement. More so, the quantitative values and measurements shall fall within the sphere of the control engineer.

2.3.4. PUBLIC CONTRACTS AND ADMINISTRATIVE PURCHASE ORDERS

2.3.4.1. GENERAL PROVISIONS

491. 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 and shaped stone) as masonry.

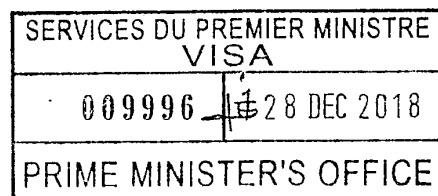
492. The contracting authorities and delegated contracting authorities covering policy areas of priority activity with the labour intensity approaches (LI) shall ensure the inclusion in the tender documents and other standard documents of public contract formats provisions for the use of labour-intensive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

2.3.4.2. PUBLIC CONTRACTS

a. Contracts and jobbing orders

493. 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 the award of public contracts 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;



- the existence of an attestation certifying that the bidder is not suffering from any prohibition or any condemnation as laid down by the legislation in force;
- setting the thresholds of additional clauses at 30% of the initial contract amount;
- use of private or public project management for the contract thresholds set by the regulations in force and establishment of monitoring and technical acceptance committees for the contracts for services and intellectual services as provided for by the public contracts Code.

494. 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 or a service order where the financial impact is less than 10% of the initial contract;
- 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.

495. 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.

496. 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.

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

498. The draft contracts and jobbing orders submitted for the financial controller's prior endorsement shall comprise the following documents:



- the notice of the invitation to tender or the mutual agreement authorisation, where appropriate;
- the contract award announcement and the decision;
- the extract of the projects log book making mention of the projected expenditure or the modification thereof authorised by the MINEPAT;
- the attestation of non indebtedness vis-à-vis the Tax administration;
- a copy of the bank identification;
- the bank account details (RIB) ;
- the opinion of the Central Contracts Control Commission of the MINMAP for draft contracts that fall under its threshold of competence or the opinion on the examination of the mutual agreement;
- the copy of the certificate of non exclusion from public tenders ;
- the no-objection notice of the lessor for jointly financed projects.

499. The Financial Controller shall refer to each page of the original draft contract or amendment, as well as the first and last page of the copies, and affix the composter "BUDGETARY VISA" on all pages of at least fifteen (15) copies.

500. Once the contract has been signed, the continuation of the registration procedure is as follows:

- registration of the contract or the jobbing order within one (01) month after notification;
- issuance of a commitment order;
- obtaining the visa of the Financial Controller;
- printing out of the commitment certificate;

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

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

503. 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 shall be the subject of priority within the tenders boards.

b. Visa prior to the settlement of payment certificates and invoices of public contracts

504. The final payment certificate and/or final invoice of services relating to public contracts must be endorsed by the Ministry in charge of Public Contracts or its



representatives of the decentralized services prior to their transmission to the Authorising Officer for the continuation of the procedure. The conditions for putting the said visa are set by specific texts.

505. Late-payment penalties due on the occasion of the execution of public contracts are paid into the Special Appropriations Account (SAA) opened in the books of the Public Treasury.

i. Caution and guarantee relating to public contracts

506. Any public contract shall have clauses relating to the final caution, on the one hand, and the retention bond, on the other hand to the exception of service provision and intellectual works contracts.

507. 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.

508. A guarantee retention whose amount should not exceed 10% of the contract amount all taxes inclusive shall be constituted in the case the contract is accompanied by a warranty period especially as concerns new constructions. This retention shall be released upon final acceptance, at the request of the authority that awarded the contract.

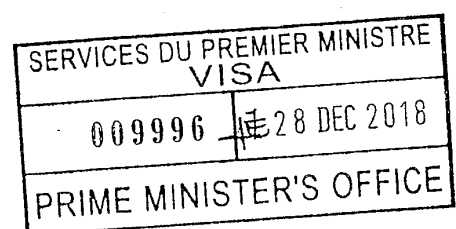
ii. Local management of public contracts

509. 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.

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

511. 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 contract head of service;
 - the project owner, as the case may be;



- the stores-accountant;
- any other member designated at the initiative of the contracting authority due to his/her expertise ;
- the supplier or service provider;
- the representative of the MINMAP, as an observer.

c. Purchase order

512. The Purchase Order procedure is reserved for the sole orders whose amount is lower than five million (5 000 000) CFA francs.

513. It is as follows:

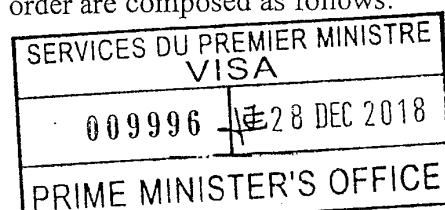
- expression and centralisation of needs by the authorising officer ;
- collection of price proposals in the form of pro forma ;
- selection and award to the lowest bidder ;
- establishment by the Authorising Officer of the Administrative Purchase Order in (03) three copies;
- issuing of the commitment order or purchase order at the corresponding amount;
- obtaining the prior visa of the Financial Controller ;
- signature of the APO by the authorizing officer and the service provider;
- 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 commitment certificate.

514. The file of expenditure documents submitted for the Financial Controller's budgetary visa, as regards the purchase order procedure, includes:

- a draft administrative purchase order;
- a form expressing the needs;
- a pro forma invoice ;
- the supplier's administrative file;
- a valid debt clearance certificate;
- a commitment certificate;
- an original of the certificate of non exclusion from public tenders.

515. In general, the validity of a constitutive element of the expenditure file is judged at the moment it is required and this, irrespective of the moment at which the operation to be carried out is finalized.

516. The acceptance commissions for any purchase order are composed as follows:



- Chairperson: the accredited authorising officer or his representative;
- Rapporteur: the stores-accountant, the control engineer or the person in charge of the computer service as concerns particularly computer equipment as the case may be ;

Members:

- the beneficiary of the works or supplies, if different from the authorising officer;
- the supplier or service provider.

d. Settlement of regulation duties

517. 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 2019 financial year.

2.3.5. MANAGEMENT OF APPROPRIATIONS OF COMMON EXPENDITURE HEADS

518. 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.

519. 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.

2.3.6. VARIOUS EXECUTION PROCEDURES

2.3.6.1. PAYMENT BY CASH

520. 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 and sitting allowance ;



- remittances.

521. 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 or else face rejection.

522. 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, under pain of the sanctions provided for by the regulation in force. These sheets are later on forwarded to the competent treasury station for purposes of justification of accounts.

2.3.6.2. COMMITMENT OF EXPENDITURE

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

a. Pay voucher procedure

524. In order to enable the Directorate General of Budget (Department of Personnel Expenditure and Pensions) to carry out permanent updating and streamlining of the index card, 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.

525. The Directorate General of Budget shall ensure:

1°) as concerns public servants on retirement, that their pension is automatically processed subject to subsequent regularisation;

2°) 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°) 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), of pensions (longevity, 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:

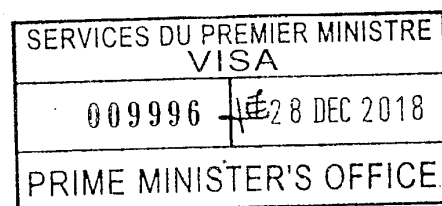
- the instruments conceding the rights are in conformity and authentic;
- the remuneration elements (various allowances) calculated in favour of public agents correspond to their grade, their status, their identification (name and surname, salary code, employer ministry, place of residence, duty, management position, matrimonial situation, etc...);
- the statutory deductible elements (personal income tax, Cameroon Housing Loan Fund, audio-visual royalties, Local Development Tax (LDT), 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°) as for the edition of salaries, that shall 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°) 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.

6°) that the salaries and pensions paid are engaged in the application in charge of budgetary management before the end of each month.

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



527. 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.

528. 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 issue of a decision authorising the reimbursement of the disputed cash vouchers.

529. 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 one million (1 000 000) FCFA 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.

b. Commitment order procedure

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

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

532. In order to ensure a rational consumption of votes, a commitment monitoring sheet shall be kept by the Authorising officer for each budgetary charge. It is endorsed by the authorising officer and initialled by the competent Financial Controller or the Director General of Budget as the case may be.

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c. Purchase order procedure

533. The purchase order procedure shall apply to votes transferred to all decentralized 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 PEs and RLAs.

d. Automatic transfer of votes

534. The Automatic transfers of votes on the recurrent budget to deconcentrated services shall be done in instalments of two semesters (January 2019 and July 2019) each corresponding to half of the budgetary allocations inscribed on the lines concerned.

535. Nevertheless, appropriations meant for expenditure relating to school reopening, shall be transferred in totality as from the month of January 2019 for those intended for the acquisition of pedagogic and school supplies or minimum packages for schools and from July 2019 for those intended for the delivery of such supplies.

536. Appropriations for the running of primary schools shall be managed under imprest accounts procedure.

537. The automatic transfer of votes shall lead to the edition 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 (SPD) destined for secondary authorising officer;
- c) a listing of information for the Directorate General of the Treasury.

538. 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.

539. The local Financial Controllers shall inform the authorising officers under their jurisdiction of the availability of the transferred votes.

540. 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.

541. 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.

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

543. The competent accountants shall abstain from paying any bill relating to an expenditure authorisation with errors.

544. 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, the designation of interims.

e. Ad hoc transfer of votes

545. The 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 Chief Authorising Officers to the devolved services, if necessary. In this case, the power to pass the said expenses for payment is transferred to the officials in charge of the delegated devolved services.

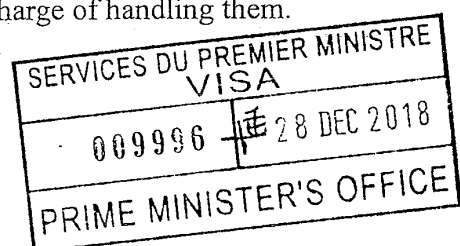
546. In any case, votes can only be transferred to services benefiting from the service or works. Only a special authorisation by the Minister in charge of Finance can, exceptionally derogate this principle.

547. 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 endorse any transfer of votes pertaining to services or supplies carried out or realised out of the place of their execution.

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



549. 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.

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

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

552. 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.

f. Procedure for the provision of expenditure authorisations

553. It is as follows:

- printing of expenditure authorisations by the Regional Financial Controllers;
- putting the expenditure authorisations at the disposal of Divisional Authorising Officers and Financial Controllers against discharge within a maximum period of fifteen days after their printing for the annual or half-yearly transfers of votes and two-day for ad hoc transfers of votes .

554. The Financial Controllers shall desist from endorsing expenses incurred by transfer of votes that have not followed the procedure described above, for automatic transfers as well as for ad hoc transfers.

g. Procedure for the disbursement of funds

555. The procedure for the disbursement of funds is strictly forbidden, except with regard to the payment of wages, bonuses, gratifications and allowances provided for by the regulations in force. Operations carried out in accordance with the procedure of provision of funds shall give rise to the production of a formal statement of account, forwarded to the Financial Controller responsible for clearance one (1) month at the latest after the end of the operation. The statement of account is accompanied by the normal package of public expenditure.

556. This procedure also applies to the calculation of appropriations intended for the remuneration of the performances of health facilities within the Framework of the Performance Based Financing (PBF) approach. These appropriations are disbursed each quarter for an amount representing at most a quarter of the annual allocation.

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h. Provisioning of Treasury stations abroad

557. 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.

558. 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.

559. At the date of closing authorization for payments (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.

i. Imprest accounts procedure

560. Imprest accounts are opened for certain operations which do not accommodate the normal commitment procedure. 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.

561. For the general budget, the acts of creation and opening of imprest accounts are the responsibility of the Minister of Finance.

562. The authorisation for the creation or reopening of imprest accounts in PEs and RLAs is given by the deliberative body.

563. 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.

564. 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 stores-accountant.

565. 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 with their respective amounts.

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566. The procedure for execution of expenditure by imprest account is outlined as follows:

- creation of the imprest with reservation of appropriations ;
- release of the first disbursement;
- settlement of expenses by the imprest holder;
- reception of supporting documents of the expenditure by the DGB or by the financial control for agreeing of the accounts - alongside the request for budgetary commitment;
- in the event of the discharge of the financial controller, the authorising officer shall go ahead with the commitment, liquidation and authorisation of the expenditure;
- transmission of the commitment file to the relevant accountant alongside the audit report;
- financial cover of the expenditure by the competent accountant ;
- turning in of the imprest balance, where applicable.

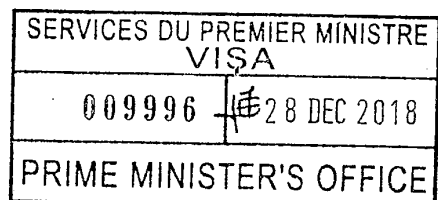
567. At the beginning of the financial year, an accounting instruction from the Director General of the Treasury, Financial and Monetary Cooperation, shall outline in accounting writings, the various steps of the imprest execution procedure.

568. All the imprest accounts of the 2019 financial year shall close on 31 December 2019. They shall eventually reopen only after the closing of accounts by the Minister in charge of Finance. 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.

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

- imprest accounts for health institutions ;
- imprest accounts for penitentiary establishments;
- imprest accounts of military barracks ;
- 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 official residences of Government Ministers and officials ranking as such, and in general, imprest accounts for feeding of personnel.

570. Imprest account operations shall be justified by expenditure documents.



571. At the time of closing of accounts, the closing accounts held by the paying agent shall be collected by the auditor and deposited at the competent financial controller for decentralized services and to the Director General of Budget for central services. The closing accounts for imprest accounts shall be forwarded to the competent Treasury station by the Director General of Budget or the competent Financial Controller as the case may be.

572. For imprest accounts meant for the payment of allowances, any application for opening or creation is subject to the submission by their managers to the services in charge of follow-up of their management, of the regulatory act granting such bonuses and/or allowances, with an exhaustive list of beneficiaries, signed by the head of the ministry or the head of the RLA or the PE.

573. 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.

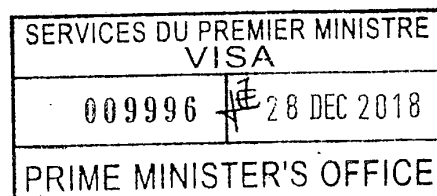
574. The manager of the imprest account shall produce the receipts showing the turning in to the public Treasury, of the levies, taxes and deductions related thereto.

575. Expenditures carried out in imprest of an amount exceeding five hundred thousand (500,000) CFA are subject to the regulations in force regarding prices, public contracts and registration of Administrative Purchase Orders. Therefore, the composition of the expenditure package is the same as in the normal procedure.

576. Any expenditure below or equal to CFA five hundred thousand (500 000) francs is a minor expenditure. In this respect, derogating from the classical rules of public orders, invoices related thereto of an amount greater than or equal to CFA twenty five thousand (25,000) francs must be stamped. The minor expenses are subject to a statement of sums due or a statement of minor 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.

577. To this effect, supplies and services realised in imprest accounts whose amount is equal or above five hundred thousand (500 000) CFA are subject an acceptance report, a technical reception or an attestation of work done.

578. 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, du Stores-Accountant and the receipt of the supplier or his/her representative duly identified and paid.



579. 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.

580. In any case, public accounts (revenue accounts, imprest accounts) should be closed at 31 December 2019, 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 turned into the Treasury against a receipt and the supporting documents forwarded to the Directorate General of Budget.

581. 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 decentralized 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.

j. Procedure for settling committed but unpaid expenditure

582. Shall be eligible under this category, expenditure executed in the course of the 2018 financial year, but not passed for payment at 31 December.

583. Expenditure realised on these votes gives rise to a new commitment done in priority on the votes of the 2019 financial year for each government department concerned.

584. 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 non order for payment signed by the competent Financial Controller (in decentralized zone);
- attestation of non-payment signed by the Head of the competent Treasury Station;



- the tax file of the enterprise.

585. The file thus constituted is addressed to the principal authorising officer with competence for commitment. To this effect, the expenditure shall be done on the budgetary head relevant to the economic nature of the earmarked expenditure.

2.3.6.3. MANAGEMENT OF ACCOUNTS "420" AND "450"

586. The accounts 420 are financial service accounts opened for the benefit of bodies having financial autonomy and legal personality of which the Public Treasury assumes the financial service.

587. They are provisioned by own resources of the bodies or by subsidies granted by the State (MINFI). The balance of the subsidies domiciled in the accounts 420 will be taken into account in the determination of the subsidies to be included in the budget of the following year.

588. The accounts 450, known as resource deposit accounts, are opened for the benefit of the revenue-generating administrations all or part of which are assigned to them for their functioning in accordance with the regulations in force.

589. The accounts 450 of non-revenue generating entities shall be closed at 31 January 2019.

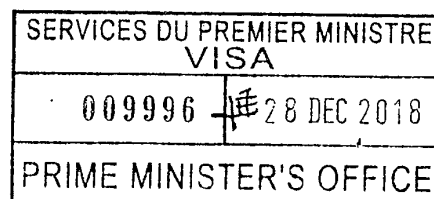
590. Any consignment and cantonment of budgetary appropriations in the deposit accounts open at the Public Treasury are strictly prohibited.

2.3.6.4. CASH ADVANCES

591. 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 are covered within a period of ten (10) days, to the benefit of the Paymaster General of the Treasury at the diligence of the principal authorising officer.

592. Cash advances are limited to the following cases:

- debt service;
- court fees ;
- salaries and pensions;



- discounts on stamp duty;
- exchange losses ;
- financial expenses ;
- refund of VAT credits;
- direct interventions;
- expenditure on external financing.

593. As a result, any public accountant who makes payments on expenses that have not been the subject of a budgetary commitment other than those listed above, shall be liable to the sanctions provided for by the regulations in force.

594. A simplified circuit for handling urgent expenses is set up at the DGB and at the Directorate General of the Treasury, Financial and Monetary Cooperation (DGTFMC).

595. The Minister of Finance determines the urgency of expenses falling under the simplified circuit.

2.3.6.5. BUDGETARY COVERS

596. On the basis of a decision signed by the Minister of Finance, the Director General of Budget proceeds with budgetary cover of expenditure made in cash advance within a period not exceeding fifteen (15) days.

597. The budgetary covers are carried out within the limits of the ceilings of appropriations inscribed per budgetary head in the finance law.

598. Applications for regularization documented by supporting documents shall be sent to the Director General of Budget no later than ten (10) days after the end of the month following the payment of the expenses concerned. They are done at the behest of the Director General of the Treasury, Financial and Monetary Cooperation. They concern the following operations:

- funds from external financing and debt service from the Autonomous Debt Sinking Fund (CAA);
- VAT, customs duties and taxes from jointly financed projects from the MINEPAT;
- the direct interventions of the State by the National Hydrocarbons Corporation (NHC);
- refund of VAT credits from the Directorate General of Taxation;
- other operations, including debt service, court fees, salaries and pensions, postage stamps, foreign exchange losses and financial charges, from the Directorate General of the Treasury, Monetary and financial Cooperation.



599. La Directorate General of Budget has a period of five (05) days, from the date of its referral, to commit and authorise the expenses related to the budgetary covers.

600. The DGTCFM has a period of five (05) days from the date of passage for payment to record these transactions in the balance. Any expenditure incurred and passed for payment on an inappropriate budgetary charge is rejected by the competent accountant.

2.3.6.6. SOVEREIGNTY EXPENSES

601. 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.

602. 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.

2.3.6.7. ALLOCATION OF EXPENDITURE

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

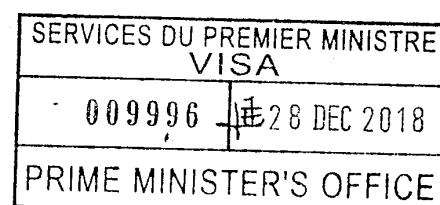
2.3.6.8. DESIGNATION OF CORRESPONDENTS

604. 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 Directorates of the Ministry in charge of Finance.

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

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

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



2.4. EXECUTION OF EXPENDITURE ON PERSONNEL AND EQUIPMENT

2.4.1. PERSONNEL EXPENDITURE

608. 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, as well as pensions.

2.4.1.1. RECRUITMENTS,

609. 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.

610. Concerning PEs, the recruitment of personnel shall be authorized by the Board of Directors, in conformity with the recruitment plan proposed by the General Manager and approved by the said board.

611. With regards to Public Corporations, the Board of Directors shall authorize recruitment based on the proposals of the General Manager.

2.4.1.2. DOMESTIC SERVANTS OF MEMBERS OF GOVERNMENT AND OFFICIALS RANKING AS SUCH AND OF ADMINISTRATIVE AUTHORITIES

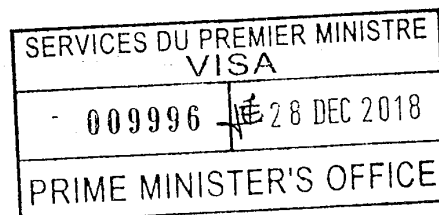
612. The recruitment of domestic personnel shall be limited to the authorised quotas. Dismissals and replacements must be done in strict compliance with these limits.

613. 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.

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

2.4.1.3. GRANT OF ALLOWANCES, GRATUITIES AND SIMILAR BENEFITS

615. The attribution of allowances, remittances and productivity allowances must be based on a Law or a Decree, a copy of which should be attached or else face rejection. Drafts of documents relating thereto shall, (disbursement decisions) shall bear, under risk 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.



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

617. 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.

618. 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.

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

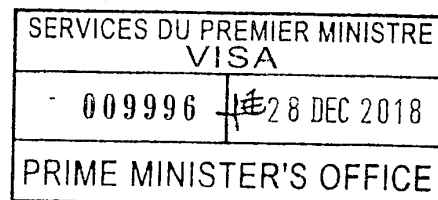
620. Sitting allowances can be paid within the framework of committees, commissions and working groups in accordance to the regulation in force.

621. In these cases, 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.

622. With regard to specific allowances, specific bonuses, special duty allowances, the Finance Law, which mentions and budgets them, provides for their creation. They are understood as any financial advantage granted by the Chief Authorising Officer to a particular category of government employees whose services, detachable from their ordinary missions; provide an added value to the execution of the latter.

623. As a transitional measure and pending the adoption of the relevant texts, the financial benefits budgeted by the finance law but not structured by a text may be executed after the express approval of the Minister of Finance. For this purpose, the request for authorisation shall be accompanied, inter alia, by a statement of distribution showing the surnames, first names and registration numbers of the beneficiaries, the gross amounts allocated, the amounts of the deductions and the net amounts to be collected.

624. Specific allowances, specific bonuses and special duty allowances shall be committed quarterly or half-yearly as the case may be, within the limits of available appropriations, on presentation of a nominative statement of beneficiaries and proof of the so-called special duties.



625. For allowances, bonuses and gratifications served in RLAs and PEs et granted by act of the deliberating organs, the decisions of the head of the executive that grants them, shall specify the amount the potential beneficiaries and respect their capacity, rank or grade.

626. The payment of per diem shall remain forbidden concerning services rendered by foreign experts in Cameroon.

2.4.1.4. OVERTIME

627. The payment of overtime other than that relating to the on-going fiscal year shall be forbidden.

628. 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.

2.4.1.5. STAMPING OF CORRESPONDENCES ADDRESSED TO GOVERNMENT SERVICES

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

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

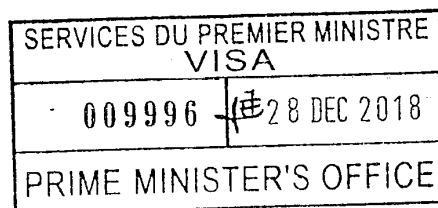
2.4.1.6. FOLLOW-UP OF THE RECORDS OF PERSONNEL HOUSED BY THE STATE

631. A report on personnel lodged by the Government shall be drawn every six months by the Ministry in charge of housing and forwarded to the territorially competent services of the MINFI (Budget and the Treasury) for follow-up.

632. Personnel lodged by the State are no longer entitled to the housing allowances. The financial controllers of the administrations are charged with deleting the code relating thereto.

2.4.1.7. ADMINISTRATIVE LEASES

633. 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 hereby forbidden



634. 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.

635. 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.

636. 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.

2.4.2. EXPENDITURE ON EQUIPMENT

2.4.2.1. GENERAL PROVISIONS.

a. Prior commitment

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

638. It is evidenced:

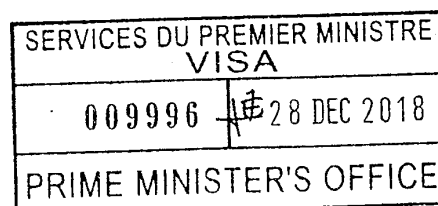
- at the level of Central Services by the computer printout of a Credit security;
- at the level of decentralized services by the purchase order bearing the visa of the Financial Controller on the green leaflet.

639. 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.

640. 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.

b. Use of the application for the simplified procedure (RSP)

641. Use of the application 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.



c. Corrections on bonds relating to expenditure execution

642. 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.

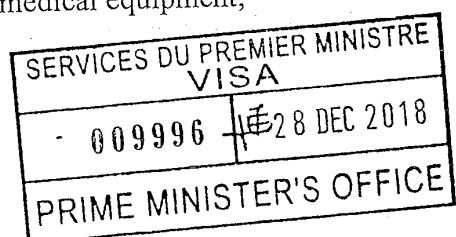
d. Description of operations on a commitment or purchase order

643. 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.

e. The role of the Engineer in acceptance commissions

644. 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 regards the acquisition of computer hardware;
- 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.

645. 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 services. The acceptance Committee may validly deliberate only in the presence of at least two thirds of its members including the Chairperson. The minutes of the proceedings are drawn up in a single original, all the signatories having, as evidence or elements of their accounts, an exact duplicate marked with the stamp "COPY".

646. 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.

647. The minutes of the acceptance committee must be signed during the session and accompanied, if need be, by the above-mentioned power of attorney issued to the various commission members. To be valid, the minutes of the acceptance committee must be initialled and signed by at least two-thirds of its members, including the chairperson.

648. 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.

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

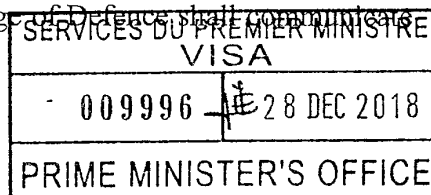
f. Recourse action

650. 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.

651. 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.

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

653. 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.

654. 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.

g. Contracts for maintenance, guarding and cleaning of premises

655. 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.

656. These contracts are signed by the competent contracting authorities and the files relating to guarding contracts must include, among other documents, the regulatory engagement.

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

h. Administrative Vehicles

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

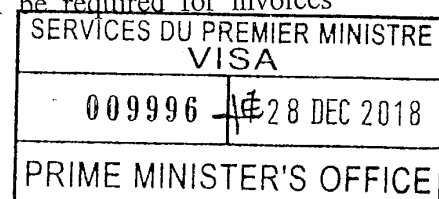
659. Rolling stock acquired within the framework of national projects to provide logistical support must be registered at the State's car pool.

660. 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.

661. 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.

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

663. 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, Surveys 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.



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

665. 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.

666. On the other hand, the government official, who is entitled to an administrative vehicle but who is devoid of it, may have his personal vehicle repaired in an administrative or private garage on the State budget, on presentation of an attestation of use of the said vehicle for the interest of the service and a pay slip showing that he does not benefit from the vehicle maintenance allowance.

667. The purchase of new vehicles in the States administrations shall be subject to the authorisation of the Prime Minister, Head of Government. However, requests for the purchase of second-hand engines and heavy duty vehicles meant for works and special interventions should include the technical file as well as the expertise report of MATGENIE and submitted to prior authorisation of the Prime Minister, Head of Government.

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

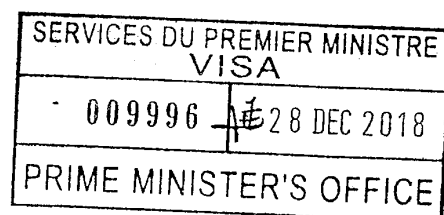
- an authorisation to circulate, issued by the competent services of the Ministry in charge of State Property and Land Tenure;
- a mission order signed by the driver's superior for movement outside the normal service area.

669. 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.

i. Ordering and purchase of consumables and durable equipment

670. 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.

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



j. Replacement of State property

672. 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.

673. The sale of any State property which is done following the "last highest bidder" formula is done in accordance with the regulation in force.

2.4.2.2. EXECUTION MODALITIES

a. Travel allowances

• Out of station movements

674. In order to meet the skyrocketing out-of-station expenses, the latter should only take place in the event of proven usefulness with regard to the purpose of the trip and the priority objectives of the administration concerned.

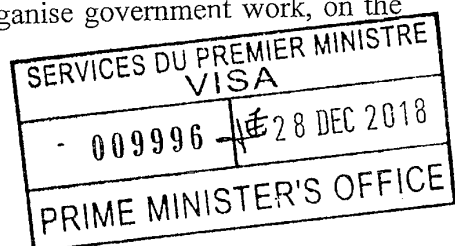
675. The opportunity of a mission and the fixing of its duration fall within the competence of its prescriber, according to his Annual Work Plan and the necessities of service. This judgment of opportunity is only limited to the superior's power of reformation and the availability of budgetary appropriations.

676. However, it is appropriate, more than in the past to reduce the number of delegations or teams to those actually needed for the smooth running of the mission. The use of Cameroon's diplomatic and consular missions abroad, administrative authorities or external collaborators to be prioritized for certain information or representation trips.

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

678. 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.

679. 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.

680. 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.

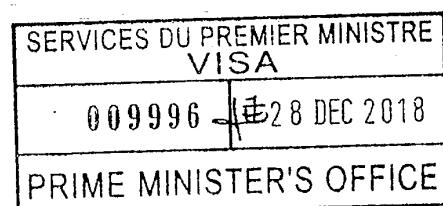
681. With regard to Regional and Local Authorities, any travel of a municipal administrator (mayor) out of the national territory for official or private reasons shall be subject to the prior authorisation of the Minister in charge of Regional and Local Authorities.

682. With regard to Public Establishments and Enterprises, the regime for travel abroad and exit authorisations is governed by Circular No. 002/PM of 23 February 2018 relating to the missions abroad of the Chairpersons of the Boards of Directors, Administrators, General Managers and Deputy General Managers.

683. Mission allowances are calculated at the rates and following the conditions provided for by Decree No. 2000/693/PM of 13 September 2000. However, as concerns military personnel and Regional and Local Authorities, the rates applicable are those provided for respectively by les decrees No. 2001/194 of 25 July 2001 and No.2015/406 of 16 September 2015. These allowances are calculated at end of mission, taking into consideration the effective duration of the mission, except when an advance was granted.

684. 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.



685. 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.

686. 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.

687. The package of expenditure documents related to the payment of travel expenses includes:

a) For missions on departure:

- the mission order (travel warrant) duly signed by the competent authority;
- the photocopy of the mission letter or any document in lieu thereof;
- the pay slip;
- the exit authorisation from the national territory, where applicable.

b) For return missions:

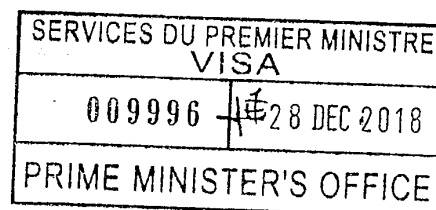
- the mission order (travel warrant) duly signed by the competent authority, endorsed, on arrival and departure, by the signature of the competent officers;
- the photocopy of the mission letter or any document in lieu thereof;
- photocopies of passport pages bearing visas from the competent services or from the frontier police of the host country, where applicable;
- the stumps of boarding tickets, for missions abroad.

688. 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.

689. 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.

690. 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 Presidency of the Republic or by the Prime Minister, Head of Government;



- for travels within the country, by the principal or secondary Authorising Officer.

691. 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.

692. 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.

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

694. 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.

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

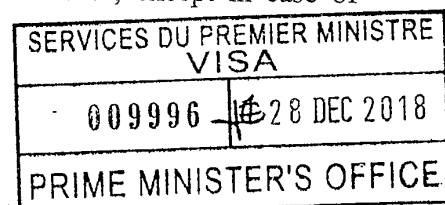
696. Every mission must be sanctioned by a mission report required at any eventual a posteriori control .

- **Transfers**

697. 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.

698. 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 mission allowances during transfers is prohibited.

699. 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.



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

701. The personnel who have judicial custody of a child cannot take advantage of the latter to demand from the State the payment of any personal fees.

• **Transport requisition**

702. 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.

703. 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.

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

705. 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.

706. 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.

707. The purchase of air transport tickets is done following consultation of at least three service providers among the approved travel or tourism agencies.

708. 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.

709. Post 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.



710. 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;

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

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

• **Diplomats' leave claims**

712. 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.

713. The reimbursement of leave allowance covering the periods prior to 1st January 2014 shall be treated as part of the domestic public debt.

• **School fees of the children of diplomats working abroad**

714. 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.

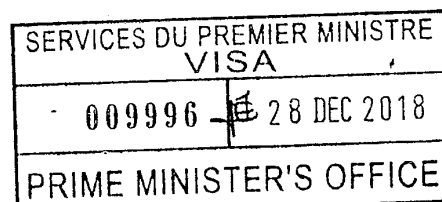
b. Training courses, seminars and scholarships

i. Training courses and seminars within the country

715. 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. The request for opening of an imprest account, as the case may be, is worth an authorization when it is signed by the competent minister.

716. 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;
- memoire of expenditure and budgetary charge ;



calendar or planning of the seminar.

ii. Training courses abroad

717. 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.

718. 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.

719. The provisions of the above-mentioned points are applicable only to long-term training courses as provided for by the vocational training regime of State personnel.

iii. Scholarships

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

721. Once disbursed, funds intended to cover scholarships for students abroad must be used solely for the payment of the said scholarships. Thus, it is formally forbidden to the Treasurers in the diplomatic missions, to make payment of other expenses of whatever nature on these funds, under pain of sanctions.

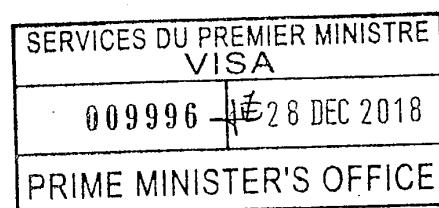
722. Any commitment on the budgetary line reserved for current students' scholarships is subject to the presentation of an order attributing the scholarship and a valid school attendance certificate.

723. With regard to stock market arrears, any act of clearance of the expenses is contingent on the presentation of an updated statement of scholarship arrears.

c. Payment of allowances for telecommunications services

724. 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.

725. 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.



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

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

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

728. 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.

729. 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.

730. 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.

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

e. Supply of fuel and lubricants

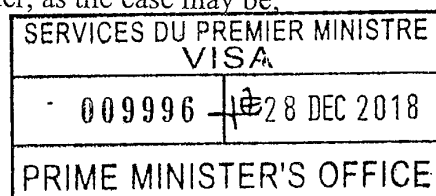
732. The supply of fuel and lubricants to government services is done following the administrative purchase order procedure.

733. 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.

734. Secondary Authorising officers may get fresh supplies from fuelling stations, in the absence of marketers using the disbursement of funds procedure, based on a decision signed by the competent administrative authority. However, the commitment of these expenses must follow the commitment plan.

735. For the supply of fuel and lubricants, the package to be validated includes the following documents:

- the administrative purchase order, the jobbing order or the contract signed by the Authorising Officer and the marketer, or the decision signed by the competent administrative authority, as the case may be;
- the pro-forma invoice, regularly signed by the service provider;
- the commitment order or the purchase order, as the case may be;



- the commitment certificate;
- the final invoice in four copies, liquidated by the Authorising Officer;
- the acceptance report signed by all designated members;
- the delivery slip signed by the marketer and the Authorising Officer;
- the debt obligation liquidated by the Authorising Officer;
- the certificate of bank domiciliation (RIB) dating less than three months;
- a currently valid debt clearance certificate;
- the payment order or any document in lieu thereof.

f. Road and bridge maintenance expenditure

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

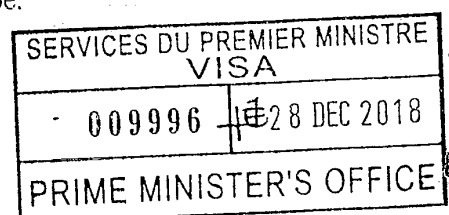
- strict compliance with public contracts regulation, notably through the systematic rejection of any service broken down into several contracts;
- signing of contracts (jobbing orders, contracts) by the relevant authorities and supervision of works by the technical services competent to do so;
- signing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

737. The technical acceptance and receipt of works and services funded by the Road Fund and controllers of the Ministry of Public Contracts 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.

g. Hiring of buildings

738. 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, Survey and Land Tenure by the Divisional Inland tax Collector.

739. 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.



h. Hiring of rolling stock and equipment

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

i. Purchase of specific equipment and products

741. 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.

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

743. The supply of pharmaceutical products is subject to the issue of a licence obtainable from the competent services of the Ministry in charge of Public Health.

j. Ordering of administrative forms

744. 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, a certificate of deficiency should be issued, within a 15 days period, if need be. In case of outright refusal to issue the certificate of deficiency by the National Printing Press or in case where it maintains silence at the end of 15 days following the effective delivery of the order, the administration concerned shall resort to the Minister of Public Contracts for orders equal to or more than CFA 5 000 000 francs.

k. International conferences, colloquia and seminars

745. 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.

l. Evacuation for health reasons

746. Evacuation for health reasons to State-run central and referral hospitals shall be given priority. However, in case of necessity, health induced evacuations abroad may be considered, in accordance with the provisions of Decree No. 2000/692/PM of 13 September 2000.

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

748. 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.

749. 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.

750. 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.

751. 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 Statc personnel.

752. 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.

753. 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.

m. Funeral expenses

754. 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.

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

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

757. 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.

2.4.2.3. LIQUIDATION AND ORDERING PAYMENT OF EXPENDITURE ON EQUIPMENT

758. Final bills corresponding to the supplies and services provided are liquidated by the authorising officers who shall then order the expenditure to be committed.

759. 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.

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

761. 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.

762. For purchase orders or commitment orders as the case may be, the file of payable expenditure shall comprise the following documents:

- the registered administrative purchase order, signed by the Authorising Officer and the supplier, accompanied by the registration receipt;
- the pro-forma invoice, regularly signed by the service provider and validated by the authorising officer;
- a commitment order or purchase order, as the case may be;
- a copy of the warranty certificate of at least six months for the equipment for which maintenance is required;
- a bulletin of issue or a tax notice;

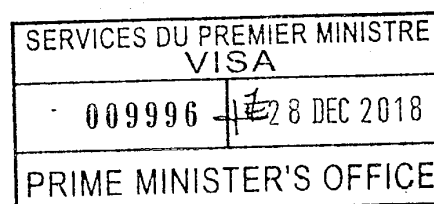
SERVICES DU PREMIER MINISTRE	
VISA	
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PRIME MINISTER'S OFFICE	

- the tax notice;
- the stamped final invoice in four (4) copies, liquidated by the authorising officer;
- an acceptance report signed by all the appointed members;
- a delivery note signed by the supplier and the authorising officer or the service certificate shall be made where appropriate;
- a debt obligation liquidated by the authorising officer;
- an attestation of bank domiciliation (RIB) dating less than three months;
- a valid debt clearance certificate;
- a payment order or any document in lieu thereof.

763. For Contracts and Jobbing Orders, the expenditure file to be validated shall comprise the following documents:

- the jobbing order or the contract regularly signed by the competent authority and the service provider, duly registered;
- the original of the registration receipt for the first payment certificate and the photocopies for the subsequent payment certificates;
- the commitment order or purchase order, as the case may be;
- the commitment certificate;
- the copy of the warranty certificate of at least six months for the equipment for which maintenance is required;;
- the taxation notice ;
- the provisional payment certificate stamped in four copies and liquidated by the Authorising Officer, the final invoice or final payment certificate stamped in four copies, endorsed by the MINMAP and liquidated by the Authorising Officer, as the case may be;
- the acceptance report signed by all the designated members;
- the delivery sheet signed by the supplier and the Authorising Officer or the delivery sheet or the service certificate signed by the service provider and the Authorising Officer, or the attachments signed by the members designated in accordance with the contractual provisions, if applicable
- the credit note liquidated by the Authorising Officer;
- the attestation of bank domiciliation (RIB) dated less than three months;
- a valid debt clearance certificate;
- the payment order or any document in lieu thereof.

764. In the case of Contracts and Jobbing Orders supported by the common expenditure heads, in addition to the above documents, the file shall include a commitment letter from the authorising officer of the said votes in which he undertakes to finance the works.



765. For expenses incurred in carry-forwards, the package of expenditure documents to be validated includes:

- the decision authorising the commitment of the expenditure under deferrals of the 2019 financial year;
- the list of compliant documents, corresponding to the reference budgetary year, for expenditure executed in the form of administrative purchase orders, jobbing order or contract;
- the tax file of the enterprise for the reference fiscal year of the expenditure.

766. 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.

767. 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.

768. As a result, the treasury stations shall systematically reject any file not bearing the wordings "expenditure validated" and will return it to the sending service.

2.4.2.4. PAYMENT PROCEDURE IN TREASURY STATIONS

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

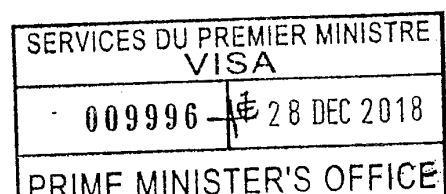
a. At the central level (General Pay Office of the Treasury):

- 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.

b. At the level of other treasury stations:

1°) – 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°) – 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.

770. 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.

771. The possession of payment documents bearing the seal “good for payment” by a user shall be prohibited.

772. 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.

773. 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.

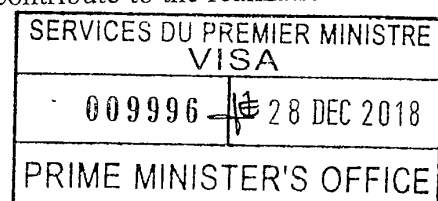
774. In a bid to preclude meddling third party involvement in the payment network, it should be recalled that proxies are forbidden. Payments shall be made directly to the beneficiaries themselves, or into their banks or postal Giro accounts (CCP).

2.5. EXECUTION OF INTERVENTION EXPENDITURE

2.5.1. RECURRENT SUBSIDIES AND CONTRIBUTIONS

2.5.1.1. SUBSIDIES

775. The subsidy is understood as a direct or indirect financial contribution paid by the State or Regional and Local Authorities, in order to contribute to the realization of an activity of general interest.



a. The principle

776. 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.

777. The Directorate General of Budget shall make the quarterly commitment of this subsidy, The disbursement of a tranche of the operating subsidy is subject to the transmission to the Directorate General of Budget (Department of Participations and Contributions) of the statement of account, validated by the financial controller, and justifying the use of the previous tranche.

778. In addition to the beneficiary structure, the commitment of the subsidy shall indicate the name and surname of the authorising officer.

779. The external audit system of the accounts of those structures, benefiting from State subsidies is maintained.

b. Management

780. The treatment of files forwarded to the MINFI by Public Corporations is subjected to the attachment of the certified financial statements for the 2018 financial year.

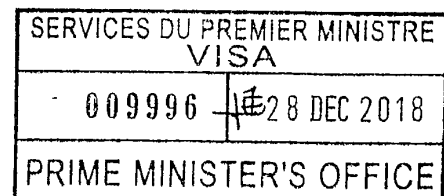
781. The subsidy, committed by the Directorate General of Budget is transferred to the bank account of the beneficiary body.

782. 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.

783. 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.

784. Public establishments and other subsidized bodies are required to submit their administrative accounts and a copy of the 2018 management account to the Minister of Finance no later than 30 July 2019.

785. The annual budgets, including the investment plans of state-owned public establishments, accompanied by a personnel statement and the debt situation for the 2018 financial year, must be sent to the Minister in charge of Finance at the latest on 15 January 2019.



786. Any request for financial support, tax relief, loans or State backing by public enterprises and private enterprises with a minority public shareholding is subject to the transmission of the financial statements for the 2018 financial year, reports of the External Auditor, resolutions and deliberations of their governing bodies.

787. Commitments for the reimbursement of public service missions executed by public enterprises are made every six months, after consolidation and validation by the Directorate General of Budget. To this end, the public companies must first forward to the Minister in charge of Finance for validation, the estimated cost of the said missions to be executed during the 2019 financial year following a half yearly breakdown.

c. The statement of account

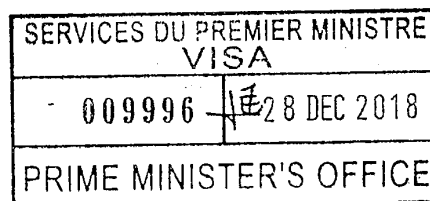
788. The statement of account shall enumerate in detail all the operations carried out during the period corresponding to the use of an instalment of disbursed subsidies. It shall be substantiated by the following documents if need be:

- 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 (NSIF) 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 treasury account of the administration concerned 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.

d. Securitization of receipt booklets

789. In a bid to assure a better follow-up of own revenue of Public Establishments (PEs), 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) them.

790. 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.



2.5.1.2. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS

791. 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.

792. Annual follow up controls of these contributions shall be carried out by inter-ministerial missions.

2.5.2. RESTRUCTURING, LIQUIDATION AND REHABILITATION EXPENSES

793. Only public and semi-public organisations having effectively signed a contract plan with the State shall benefit from restructuring funds.

794. A joint MINFI-MINEPAT order shall evidence at the beginning of the year and in any case before the 31 January 2019:

- 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.

795. Commitments under the Contracts Plan and Objective Contract are made upon presentation and transmission to the Directorate General of Budget of the contracts and payment certificates duly signed and registered.

796. 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.

2.5.3. EXPENDITURE RELATED TO THE IMPLEMENTATION OF DECENTRALIZATION

797. Expenditure related to the implementation of decentralization is carried out in



accordance with the provisions of Laws No. 2004/017 of 22 July 2004, No. 2009/011 of 10 July 2009 and No. 2018/012 of 11 July 2018 respectively focusing on decentralization, the Fiscal Regime of Regional and Local Authorities, the Fiscal Regime of the State and other public entities, and Decree No. 2009/248 of 05 August 2009 to lay down the modalities of evaluation and distribution of the General Appropriation of Decentralization.

798. These expenses include: the general operating appropriation and the general investment appropriation.

799. The general operating appropriation is intended for the uses covered by the decree of the PM to fix the distribution of the general decentralization appropriation.

800. The general operating appropriation is intended for the following uses:

- investment expenditures of RLAs;
- partial financing of capital expenditure resulting from the exercise of powers transferred by the State;
- the investment needs of decentralized services supporting RLAs;
- the conduct of preparatory work for the transfer of studies and other reforms accompanying the decentralization process;
- special or emergency equipment expenditures for certain RLAs in difficulty.

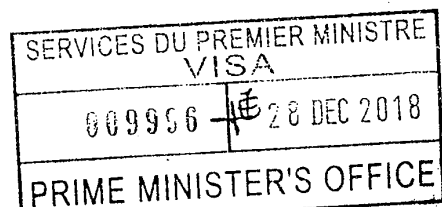
801. The expenditure corresponding to the transferred competences and the general investment appropriation, shall be made in accordance with the following provisions:

- 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.

802. 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. in accordance with the procedure used by the devolved services of the State.

803. The payment of these expenses by the municipal executives is made in the purchase order booklets put at disposal by the Directorate General of Budget.

804. In order to ensure the payment of the expenditure, the territorially competent



Financial Controller shall transmit, by way of a mail enclosure slip, to the relevant Treasury General, the following documents (in addition to the documents related to the nature of the expenditure):

- the purchase orders (net, taxes, guarantee deduction);
- the duplicates of the money orders bearing the stamp " SEEN, GOOD PAYABLE";
- 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.

805. However, personnel expenditure and all the other expenses are payable in cash, at the level of the territorially competent Sub-divisional Treasurer or Divisional treasurer.

2.6. PUBLIC INVESTISSEMENT OPERATIONS.

806. 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 use 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 this according to the commitments taken with technical and financial development partners.

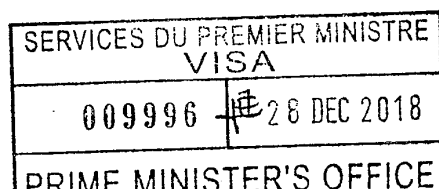
2.6.1. GENERAL PROVISIONS

2.6.1.1. THE PROJECTS LOGBOOK

807. 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.

808. The projects logbook shall thus serve as a basis for any budgetary endorsement on the draft contracts. Thus any modification therein should obtain the prior approval of the MINEPAT.

809. 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.

810. 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.

2.6.1.2. TRANSFERRED VOTES

811. 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.

812. 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 2019.

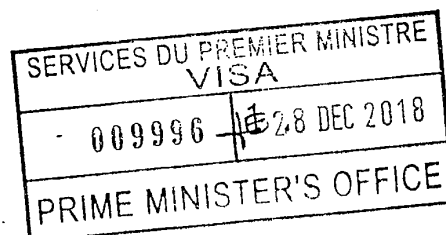
813. As for operations on studies, acquisition of buildings and vehicles, compensations, subsidies, and contributions, they would be managed at the central level. However, whenever a project of one of these natures is clearly identified as having a local character, it will benefit from an automatic transfer.

814. The automatic transfer of votes and the related listings are printed by the Regional Financial Controllers. These controllers will have the responsibility of ensuring the distribution.

815. It is henceforth strictly forbidden for the contracting authority to forward an automatic vote transfer bond to the central administration.

816. 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.

817. Therefore, 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.



818. All ad hoc transfers of votes must be done without delay and notably before 31 March 2019 as concerns investment expenditure and 30 June 2019 with regard to recurrent expenses. Beyond these dates, the prior authorisation of the MINFI shall be formally required.

819. Any draft decision for ad hoc transfer of votes submitted for the visa of the Financial Controller is accompanied by a file comprising:

- the calendar of the orders or works: the Finance Controllers should abstain from appending their visa on draft decisions for the ad hoc delegation of votes for which the contracting and execution deadline exceeds the end of the financial year;
- a tender file for the case of projects subject to the procedure of award of contracts;
- the terms of reference and the estimate of costs and quantities of the service or works.
- Every required element of maturity for the realisation of the type of project concerned (authorization of the Prime Minister, Head of government for the purchase of vehicles, a certificate attesting the availability of site for the construction, etc.).

2.6.1.3. PUBLIC CONTRACTS

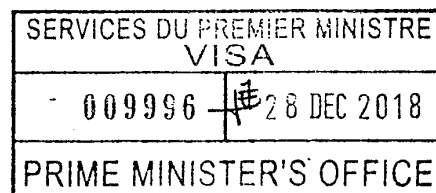
a. Programming of 2019 PIB contracts

820. An Internal Investment Project Maturing Commission is established in each public administration.

821. The aforementioned committee is placed under the supervision of the Secretary General and the coordination of the official in charge of studies and the one in charge of financial resources. The Internal Investment Maturing Committee is composed as follows:

- the officials in charge of the programmes of the said public administration;
- the coordinator of the management control;
- management controllers;
- a representative of the Ministry in charge of public investments;
- a representative of the Ministry in charge of public contracts.

822. The inclusion of a public investment project in the Government Bank is a prerequisite for its maturation.



823. For projects costing less than CFA one hundred million (100,000,000) francs, the Internal Maturation Committee issues the maturity visas for those whose substantial formalities for their preparation are completed, and forwards them to the MINEPAT accompanied by their elements of maturity.

824. For projects with a cost equal to or above CFA one hundred million (100,000,000) and considered mature, maturity visas are issued by the MINEPAT following verification of the maturity elements transmitted by the internal committee.

825. 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 in charge of Public Contracts on 15 January 2019, at the latest.

826. 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.

827. During the contracts 31 programming conferences, the list of operations capable of being subject to public of contracts programming shall be forwarded to MINEPAT, to MINFI, and to contracts shall be prepared and a timetable for their realisation adopted. A copy of the finalized journal the Public Contracts Regulatory Agency (PCRA) by the MINMAP, on the 31 January 2019 at the latest.

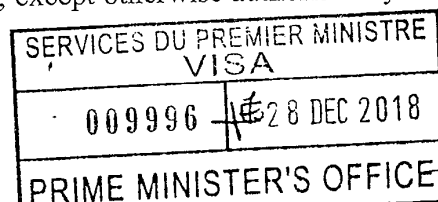
b. Award of contracts

828. The award of contracts shall take into consideration the programming set during the conferences relating thereto.

829. Annual contracts must be awarded by the end of April 2019 at the latest.

830. No programmed contract must be subject to a request for mutual agreement beyond the date set out in the contract award plan, with the exception of contracts that could not be examined in a tenders board.

Financial Controllers shall desist from putting their visa on draft contracts to be signed on the State budget after 15 October 2019, except where multi-year contracts are involved et and supply contracts whose delivery periods do not exceed one (1) month. For that, any authorisation of automatic or ad hoc expenditure which would arrive beyond the 15th of October 2019 shall not be admitted, except otherwise authorised by



the Minister of Finance.

c. Commitment of PIB contracts

831. The commitment of 2019 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.

832. The Financial Controller is expected to ensure the application of this provision, by systematically rejecting all commitments that do not comply with these prescriptions.

833. 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 by the head of the contracts service 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 decentralized services of these two Ministries for those managed at Regional, Divisional level or projects transferred to Regional and Local Authorities within fifteen (15) days maximum after signature.

834. All commitments related to the studies are accompanied by the corresponding contracts or jobbing orders and the corresponding terms of reference, the study reports being required at the end of the expected completion period, for the purpose of ex post facto checks. The same is true of government supervised studies carried out by the administration.

835. The competent MINMAP and MINEPAT services shall ensure the strict application by administrations of the timing of the award and execution of related orders, in order to avoid the under-consumption of the budgetary appropriations allocated to these expenses.

d. Modalities for the execution of government supervised works

836. Government supervision is the process whereby the Administration decides to carry out the works itself using its own material means and personnel. The Project Owner is at the same time Project Manager. It deals directly with suppliers and supports all economic and financial risks on its own budget.

837. Eligible under government supervised works are construction, reconstruction, demolition, repair and renovation of any building or structure, including the preparation of the site, the earthworks, the installation of equipment or materials,



decoration and finishing, as well as studies and associated control if the amount of these services does not exceed that of the works themselves.

838. There are two categories of government supervision:

- Total supervision at the initiative of the Project Owner, not governed by the Public Contracts Code;
- Corporate supervision, which comprises:
 - Total supervision, which follows a duly noted failure of the contracting party of the Administration, failing to pronounce the termination of the contract. In this case, the execution of the remaining portion of the works is done at the expense and risk of the said contractor;
 - Partial control for part of the works. It is prescribed in the co-contracting company's contract. The amount can not exceed 2% of the TE contract amount. In this case, the said works are executed at the diligence and under the responsibility of the Project Owner, at the expense of the other contracting party.

839. The eventual execution of the works under government supervision at the initiative of the Project Owner, resulting subsequently in the disbursement of funds, requires the authorisation of the Minister in charge of Government Contracts. It is carried out according to the imprest accounts procedure.

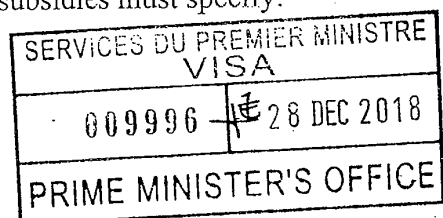
2.6.2. INVESTMENT SUBSIDIES

840. Shall benefit from investment subsidies for the realisation of development (equipment, exploitation and equilibrium subsidies), Public Establishments, Public Enterprises, as well as eligible Private Organisations in conformity with the legislation, like the NGOs, associations, GIC, GIE, cooperatives, etc..

841. Investment subsidies granted to bodies and public establishments, outside the rehabilitation funds, are committed by the authorising officer following the presentation of payment certificates.

842. On the basis of the project log, the body or public establishment benefiting from the subsidy shall proceed with the contracting, liquidation of the expenditure and the financial cover. The subsequent payment certificates are forwarded to the Minister/ Authorising Officer for provision of resources to the benefit of the financial account of the beneficiary Public Body/Establishment.

843. All decisions for the disbursement of investment subsidies 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;
- clauses of the specifications.

To do this, the disbursement of investment subsidies should indicate of the specifications according to the model in Annex 2.

844. 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.

845. 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. . _____

846. Any beneficiary of an investment subsidy is required to forward a report of the physical and financial execution of the subsidy. This report indicates notably the state of advancement in contract award procedures, the level of commitments, the level of authorisations and payments, as well as the level of execution of the physical units.

2.6.3. MANAGEMENT OF PROJECTS OF RESTORED ZONES

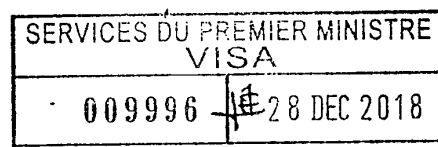
847. Votes relating to the realisation of priority projects in the restored zones of the Lake Chad Basin and Bakassi shall be automatically transferred as from the beginning of the financial year to the Regional or Divisional headquarters concerned. Considering the difficulties of access to these zones 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 2019. The financial services should give priority to the settlement of works being realised in these zones.

848. Delegated contracting authorities may, if necessary, request from the authority in charge of public contracts the authorisation to award these contracts by mutual agreement.

2.6.4. COUNTERPART FUNDS

2.6.4.1. MOBILISATION MODALITIES

849. Any disbursement of counterpart funds is subject, in addition to the existence of



the financing agreement relating thereto, to the actual implementation of the project, corresponding to the satisfaction of the needs actually expressed.

850. For works contracts, the provision of studies and audit, the commitment, the liquidation and the scheduling of the counterpart funds in real expenses, will be carried out by the supervisory ministries of the projects in favour of the project account after submission of the payment certificates by the Project Management Unit.

851. For current expenses (salaries, lodging, water, electricity, telephone, internet), which are covered by counterpart funds, the commitments are made provisionally in favour of the project account hosted at the Autonomous Debt Sinking Fund (CAA).

852. As regards the expenditure related to compensation, the commitment of the votes is subject to the availability of the decrees relating thereto.

853. Expenditure on counterpart funds to be committed on the basis of the presentation of the payment certificates are specified in the statement of expenditure approved by the MINEPAT, at the end of the counterpart funds disbursement conferences.

854. Expenditure commitments for counterpart funds and appropriations relating to investment subsidy are made inclusive of all taxes. The treasury services shall deduct taxes during the disbursement of funds to the Autonomous Debt Sinking Fund (CAA), which pays for the services.

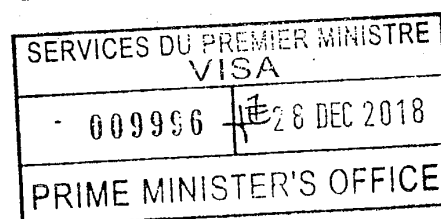
855. In order to avoid double taxation, the Treasury Accountant systematically issues a tax return attesting to taxes withheld at source.

856. Counterpart funds other than taxes and duties are assigned in the project accounts opened by the Autonomous Debt Sinking Fund in the books of the Treasury to consolidate and improve the monitoring all the funding the project receives. However, the transfer into these accounts by the General Treasury is subordinated to the actual disbursement of the corresponding external financing.

857. The provision or transfer of funds in the bank accounts opened by the Project Managers themselves in commercial banks are therefore prohibited.

858. The transfer of appropriations from counterpart funds to other budgetary lines remains prohibited.

859. For the sake of follow-up and in order to ensure timely and effective mobilization of counterpart funds, disbursement programming conferences are



organised by the relevant services of the MINEPAT and the MINMAP at the beginning of the budgetary year. These conferences set, for each project:

- tables of conventional commitments of the parties;
- the amount of disbursements expected from the Technical Financial Partners (TFPs);
- the allocation and the statement of expenditure of the counterpart funds in real expenses;
- the implementation schedule of project activities and the commitment plan;
- the state of maturity of the operations to be performed;
- the chain of expected results expected (deliverables, effects and impacts);
- the programming of the equipment to be imported and the work to be carried out which will require the issue of customs duties and tax clearance certificates;
- the operations of the counterpart funds in real expenditure which will be executed by disbursement of funds in favour of the Autonomous Debt Sinking Fund.

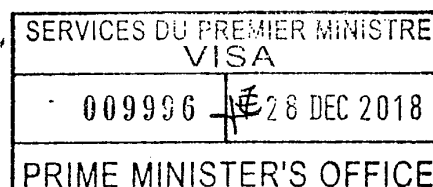
860. The requests for the issuance of financial cover certificates (APEC) sent by the Principal Authorising Officers to the MINEPAT (for customs duties) and to the MINFI (for taxes), are accompanied by the following documents:

- the number of the convention;
- the name of the PTF;
- the title of the project;
- the successful bidder of the contract;
- the designation, nature and quantities of the imports;
- the amounts of taxes and customs duties to be borne;
- the customs declaration;
- the last quarterly physical and financial implementation report of the project.

861. Counterpart funds, 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 2019 and deposited in accounts opened in the books of the Public Treasury.

862. The applications for the disbursement of counterpart funds forwarded by the principal authorising officer or the coordinators of the projects, which should be made before 15 February 2019, comprise, in addition to the documents listed in above :

- the statement of account of the allocation of the previous budgetary year, where applicable;



- the act designating the Project Manager and the Steering Committee, if applicable;
- the report of the agreeing of the previous disbursement;
- the list of Project Managers;
- the state of execution of the projects;
- the status of disbursements of external financing of the said projects.

2.6.4.2. PROJECT MANAGER

863. A project manager with specific job prescriptions shall be appointed for every jointly funded project.

864. Heads of ministries shall forward to the MINEPAT and to the MINMAP as from the month of January 2019, the list of all the project managers duly designated.

865. 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 the 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.

2.6.4.3. STEERING COMMITTEE

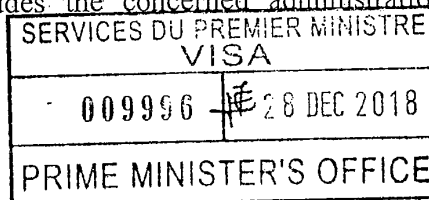
866. Each jointly funded project must be monitored by a steering committee comprising the government services involved in the realisation of the said project.

2.6.5. MANAGEMENT OF DISBURSEMENTS OF FUNDS FOR EXTERNALLY FINANCING (FINEX)

867. Commitments on external funding shall follow the procedures laid down in the conventions. However, the prior information of the Minister of Finance is required before any funding by an international body or a foreign State.

868. 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 MINMAP, MINEPAT and MINFI.

869. A reconciliation working group on FINEX disbursements and fundraising data has been set up at the MINEPAT and includes the concerned administrations



(DGEPIP, DGCOOP, DGTCFM, DGB, CAA and some Project Owners of projects receiving external financing).

870. The fund raisings are carried out by the Autonomous Debt Sinking Fund (CAA) on the basis of the data validated by the working group referred to above.

871. The total amount of the fund raisings must be compatible with the disbursement ceiling defined by the finance law.

872. A disbursement plan is established per project and subject to the validation of the main actors (project owners, MINEPAT, MINFI), in accordance with the ceiling defined by the finance law.

2.7. CONTROLS AND MONITORING-EVALUATION

2.7.1. CONTROL OF EXECUTION

873. Independently of the constraint put on project managers to transmit to MINFI/Directorate General of the 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.

874. These verification missions shall be reinforced by quarterly controls of physical realisation and audits whenever necessary.

875. The reports of the said missions shall be forwarded to the Presidency of the Republic (services of the Supreme State Audit Office).

2.7.2. CONTROL MISSIONS

876. The Minister in charge of Finance ensures the proper execution of the finance laws. This monitoring mission is exercised by means of budgetary control (a priori, concomitant, post expense) and performance audits (advice).

877. In carrying out the above-mentioned control missions, the competent services of the Ministry of Finance ensure the:

- coordination and supervision of financial control activities;
- harmonization and codification of financial control procedures;
- the control of the regularity and the effectiveness of the operations of execution of the public budgets;
- control of the physical and financial realization of programmes and projects;
- control of salary treatment structures;



- audit and evaluation of public investment operations;
- evaluation of the performance of public administrations in the context of budgetary management.

878. In order to promote quality control, to dispel the feeling of relentlessness felt by the heads of the various supervised administrations, obliged to receive several teams from several services of the same administration and for the same purpose, the structures in charge of control should rationalize and coordinate the missions relating to them. In this respect, the option of joint missions should be prioritized.

879. Control missions shall focus on the control of financial and stores management of government services, public establishments, semi-public enterprises and subsidised institutions as well as regional and local authorities. The goal of these activities is essentially to ensure the regularity of the execution of budgetary operations.

It is notably a question to:

- ensure the effectiveness of the physical realisations of the projects ;
- verify the effectiveness and the conformity of the provision of services and suppliers ;
- ensure the regular keeping of the accounts of the authorising officer and the public accountants ;

These missions can be impromptu or programmed, on the exclusive prescription of the competent Ministers.

880. Copies of the reports of these missions are forwarded to the Presidency of the Republic and to the Prime Minister's Office and to the services of the Supreme State Audit Office, which may, where appropriate, refer the matter to the Budgetary and Financial Discipline Council for matters related to budgetary discipline.

881. These missions first and foremost have an informative and 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.

882. With a view to optimizing the issue and collection of non-tax revenue, joint controls will be carried out at the initiative of the Directorate General of Budget, in order to ensure compliance with the texts in this domain, issuing securities on the one hand, and the completeness, effectiveness and accounting of the said revenues on the other.



2.7.3. AUDIT MISSIONS

883. The purpose of the audit is to report in a timely manner deviations from the standard or breaches of the principle of compliance with the laws, efficiency, effectiveness and economy of financial management in such a way that corrective measures can be taken in all cases.

884. 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 and to evaluate risks on the one hand, and to assess the effectiveness of the internal budgetary and accounting control mechanisms on the other hand.

885. In addition, these missions aim to assess the quality of budget management in terms of effectiveness, efficiency and economy.

886. On the occasion of these missions, the auditors reserve the right to implement audit procedures and to request from the audited services, all documents necessary for the accomplishment of their missions in accordance with the terms of reference relating thereto.

887. On this occasion, the auditors carry out, among other things, the information and advice of the Authorising Officers, Public Accountants, imprest administrators and revenue managers, and propose corrective measures to them.

2.7.4. FUNCTIONING OF MINFI STRUCTURES AT PUBLIC AND SUBSIDIZED BODIES

888. Specialized Financial Controllers and Accountants, appointed to Public Establishments, Regional and Local Authorities and subsidized bodies, are under the Ministry in charge of Finance.

889. The timeframes for processing files in Financial Controls and Accounting Agencies are 72 hours maximum.

890. With particular regard to the accounting phase, any expenditure regularly passed for payment should be settled within 72 hours, except in the event of a shortfall in liquidity duly noted and notified to the Authorising Officer.

2.7.5. MONITORING-EVALUATION

891. 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.

2.7.5.1. ELABORATION OF THE MONTHLY NOTE FOR MONITORING THE IMPLEMENTATION OF THE PUBLIC INVESTMENT BUDGET

892. In order to facilitate a systematic monitoring of the consumption of appropriations allocated to the various ministries for the accomplishment of their missions, monthly consultations are organised within the sector administrations to better monitor the implementation of their investment budgets. (PIB) and the preparation of the related monthly surveillance report. This consultation brings together the actors of the public investment budget execution chain and the PIB sector-monitoring official of MINEPAT, MINFI and MINMAP, in charge of bringing all useful information to the good execution of the PIB, and to raise all the constraints that could hinder this good performance.

2.7.5.2. PRODUCTION OF QUARTERLY REPORTS

893. In order to facilitate systematic monitoring of consumption of the allocations of the various ministries for the accomplishment of their missions, each administration is required to produce quarterly reports on the implementation of its budget forwarded to the Presidency of the Republic and the Prime Minister's Office with copies to the MINFI, the MINEPAT and the MINMAP. These reports indicate in particular:

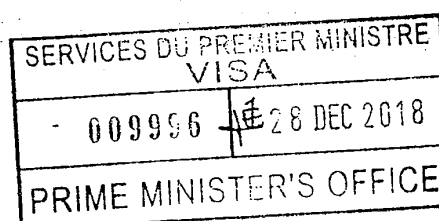
- The contract signing situation;
- the situation of physical and financial execution;
- difficulties encountered and solutions envisaged.

In the case of Public Establishments and Regional and Local authorities, in addition to the addressees mentioned above, copies of their reports are also sent to the ministries in charge of technical supervision.

894. 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.

895. These reports should highlight, besides the main activities and operations carried out during the quarter, the levels:

- of commitments while distinguishing those carried out on:
 - o centrally managed votes;
 - o delegated votes;



- transferred resources;
 - investment subsidies;
 - counterpart funds;
 - external financing;
- liquidations during the period;
 - physical execution of the operations of the Public Investment Budget;
 - the disbursements.

896. A review of the implementation of the Public Investment Budget (PIB) shall take place once a quarter to assess the progress of the operations, examine the problems encountered and propose corrective actions.

2.7.5.3. HALF YEARLY REVIEW OF BUDGETARY EXECUTION AND THE PERFORMANCE OF ADMINISTRATIONS

897. 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.

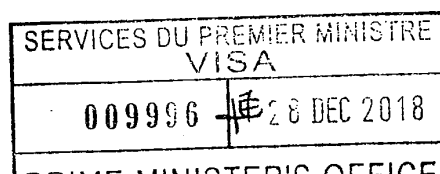
898. This review brings together the main players and stakeholders in the expenditure and revenue chains, the managers of projects and programmes of each administration concerned, donors as well as the relevant stakeholders at regional and local levels.

899. 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.

2.7.5.4. INFORMATION OF CIVIL SOCIETY AND PARTICIPATORY MONITORING

900. 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.

901. 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.

902. 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 on 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.

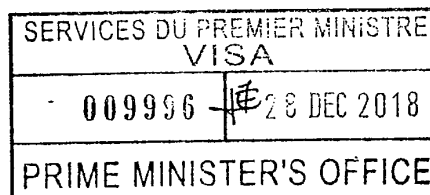
903. Finally, the presidents of monitoring committees will ensure respect of the agreed timetable for the holding of the said committees.

2.7.6. MANAGEMENT OF THE CASH FLOW OF THE STATE.

2.7.6.1. PRODUCTION AND TRANSMISSION OF STATISTICAL, PERIODIC SYNTHESIS STATEMENTS TO DGTFCM

904. All Centralizing Treasury Stations are subject to the production and regular transmission of the following periodic situations:

- the daily cash situation;
- the status of the weekly and monthly outstanding payments, distinguishing between outstanding payments of less than 03 (three) months and outstanding payments of more than 03 (three) months in accordance with the general balance of accounts data of the Treasury;
- the treasure day (produced each month from cash-based operations);



- the summary situation of Treasury operations (produced from budgetary operations and order transactions);
- the state of availabilities (produced from the daily Treasury situation);
- budgetary implementation status;
- the monthly cash projection.

2.7.6.2. CASH FLOW PLAN OF THE STATE

905. The Cash flow Plan, a management planning tool, is elaborated to assess the rate of receipt of expected resources in order to cope with the volume of expenditure to be executed during the year.

906. It is produced by the DGTFMC and updated monthly. Its adjustment must be done in liaison with the services of the DGB and within the Cash flow Committee.

907. The annual estimated cash flow plan appended to the draft finance law, is an instrument for adjusting the budget execution, outlining the projections of resources and expenditures every month in the light of economic conditions. It makes it possible to anticipate the periods of cash pressure by implementing actions that will help reduce the risks observed.

908. The Accountants and the Municipal Treasurers are also bound to the systematic production of a Cash flow Plan. The latter is integrated into the State's Global Cash flow Plan to better take into account their needs.

909. The Cash flow Plan will have to draw up an Internal Financing Plan in line with the public debt strategy.

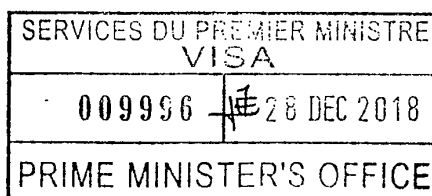
2.7.6.3. FINANCING PLAN

910. This document is based on data from the Cash Plan and is an indicator of the viability, profitability and maturity of the investment projects to be financed for the 2019 financial year using BTAs and OTAs.

2.7.7. ADMINISTRATIVE ACCOUNTING

911. 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.

912. 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.



913. For purposes of monitoring, each Financial Controller keeps account of the commitments, liquidations and authorisations of his unit of competence.

914. 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.

2.7.8. STORES-ACCOUNTING

915. At the beginning of each budgetary year, the principal and secondary authorising officers shall designate by an administrative act, one or several trained Stores-Accountants, to carry out stores-accounting operations and produce the accounts relating thereto.

916. The acts appointing the Stores-Accountants are transmitted within a fortnight, at the diligence of the authorising officer, to the MINFI (Department of Standardization and Stores-Accounting), with copy to the competent Financial Controller and Treasury Accountant.

917. The latter are compelled, under the authority of the authorising officer, to produce a stores-account.

918. Before it is placed in a store or used, all equipment acquired by the State, Public Establishments, Regional and Local Authorities or any other Public Body, shall be stamped or marked by the Stores-Accountant with the following particulars: beneficiary structure, date of acquisition, origin (provider).

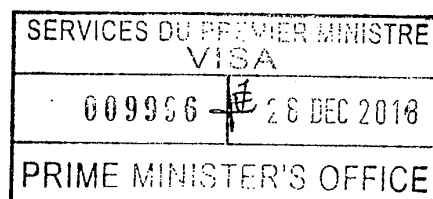
919. Any exit from a warehouse is subject to the presentation to the Stores-Accountant of a sock out slip duly signed by the Authorising Officer and containing the quantities to be served and the signature of the party to which the property is earmarked.

920. In the same way as goods acquired by purchase, those acquired by way of gifts or legacies are recorded by the administrations concerned to be included in their patrimony.

921. The acceptance commission constituted for this purpose assigns, where necessary, a price to the property thus incorporated.

922. Prolonged storage in the warehouse or in a waiting position in the corridors and around public buildings, of equipment such as computers, photocopiers, typewriters, refrigerators and air conditioners is strictly prohibited.

923. Similarly, consumables of a comestible and computer nature must be brought into use before their expiry date.



924. Each authorising officer has the obligation to render account of the management of material placed or procured under his responsibility To that end, the authorising officer shall put at the disposal of the Stores-Accountant the regulatory registers and documents. He will ensure their effective keeping.

925. The stores-accounting books and documents are subject to the closing of accounts at the end of a fiscal year or a given management period by the Authorising Officer and the Stores-Accountant according to the stipulated formulae.

926. A mission of the Ministry of Finance shall carry out checks of the closing of accounts at the end of a management period.

927. To do this, the Stores-Accountant shall, under the authority of the Authorising Officer, take all necessary measures to ensure the production of:

- 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.).

928. 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.

929. The Stores-Accountant intervenes, as a statutory member, in all acceptance commissions (administrative purchase order, jobbing-order or contract).

2.7.9. MANAGEMENT ACCOUNT

930. The management account is a synthesis document presented at the close of the fiscal year by every chief accountant to the judge at the Audit Bench. It is accompanied by supporting documents with a number of formalities:

- it is accompanied by supporting documents;
- 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;
- by the Chief Accountant of the Treasury;

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- it should be presented at the Audit Bench of the Supreme Court within three months following the close of the budgetary year.

2.7.10. PRODUCTION OF BUDGETARY IMPLEMENTATION STATEMENTS

a. Budgetary information tracking

931. The budgetary information tracking mechanism should be reactivated.

932. The Regional Financial Controllers, the Treasury Paymasters General and the Municipal Treasurers, shall ensure the tracking of budgetary information, according to the mechanism set up for this purpose.

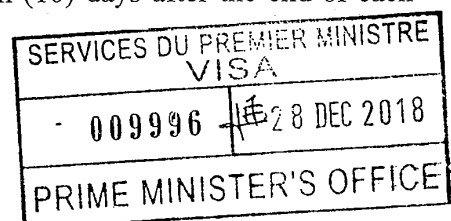
933. In order to better monitor the execution of the State budget and to facilitate the maintenance of an exhaustive tracking of the payment orders, the Territorial Financial Controllers shall collect and transmit to the Directorate General of Budget, all the information relating to budget execution in the external and decentralized services of the administration, as well as at the local level.

934. Territorial Financial Controllers shall carry out the tasks of collecting, registering and transmitting information relating to commitments and liquidations of delegated appropriations irrespective of the source of financing.

935. At the end of each month, the Territorial Financial Controller shall verify and authenticate the information contained in the forms and then transmits them according to the described circuit:

- transmission of records held by Financial Controllers of Sub-Divisions and Regional and Local Authorities (or Municipal Treasurers in their role as Financial Controller to the RLA) to the competent Divisional Financial Controllers five (05) days at most after the end of each month;
- verification, authentication, validation and synthesis of information by the Divisional Financial Controllers, then transmission to the competent Regional Financial Controllers ten (10) days at most after the end of each month;
- centralization and consolidation, by means of the information technology system, by the Regional Financial Controllers and transmission to the Directorate General of Budget no later than fifteen (15) days following the end of each month.

936. All the actors in this system, under the supervision of the Directors General of Budget and the Treasury, are required to strictly respect the deadlines set so that budgetary information is centralized no later than ten (10) days after the end of each



months at the regional level and fifteen (15) days after the end of the month at the central level.

b. Production of the budget execution situation

937. The monthly situation of execution of the budget is produced by the DGB, in liaison with the DGTFMC, no later than fifteen (15) days after the end of each month.

938. The examination and validation of the budget implementation situation takes place within the framework of the DGB's data exchange and harmonization platform, which includes the DGB, the DGTFMC, the DGC, the DGT, the DGEPIP, the CAA, the Department of Forecasts. This validation shall take place no later than twenty (20) days after the end of each month.

939. The data exchange and harmonization platform validates the monthly statement of expenditure to be reclassified produced by the DGTFMC and the DGB, especially transfers and subsidies from expenditure on goods and services. It is reclassified in order to ensure consistency with the budget execution situation.

940. The validation of the budget execution situation is subject to the production of an updated version taking into account all the selected observations, before its transmission to the Division of Forecasts for the elaboration of the public finance management control data (TABORD).

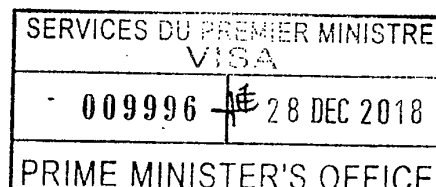
c. Production of the balance of treasury accounts

941. Centralizing Accountants (TPG, PGT and Specialized Paymasters) are required to submit to the Accountant General for consolidation by the 10th of the following month, the monthly balance of their financial district validated by the Accounting Quality Unit extended to the local representatives of assessment services and the Regional Financial Control.

942. The said balance is accompanied by the report of the Accounting Quality Unit sent to the Accountant General. The latter mentions the consistency obtained between the data of the balance and those of the other administrations represented at the sessions of the Accounting Quality Unit.

943. The consolidated national balance is produced by the Accountant General no later than fifteen (15) days after the end of the month. The validation of this balance is done within the National Committee for the validation of the expanded balance to all concerned administrations (DGEPIP, DGT, DGB, DGC, CAA, DP and BEAC/DN).

944. During the validation of the consolidated national balance, a statement of the expenditure to be reclassified, especially transfers and subsidies from expenditure on



goods and services, is produced by the DGB and the DGTFMC. It is reclassified in order to ensure consistency with the budget execution situation.

945. All comments made by the administrations concerned during the balance validation session are taken into account and lead to the production of an updated version of the consolidated national balance within a maximum of five (05) days after the validation session.

946. The consolidated balance, together with any additional situations produced by the Accountant General, shall be forwarded to the Division of Forecasts no later than twenty-one (21) days after the end of each month.

d. Data on disbursements of external financing

947. Data on fund raising and disbursements for external funding shall be produced by the Autonomous Debt Sinking Fund.

948. The working group for the reconciliation of disbursement data is convened on a monthly basis, by its chairperson.

949. At the end of the reconciliation session, minutes are drawn up and signed by all the members, then sent to the MINFI by the MINEPAT.

950. On the basis of these minutes, the Minister of Finance shall take a decision, if necessary, stating the additional disbursements. On the basis of this decision, the CAA shall enter these disbursements in the accounts.

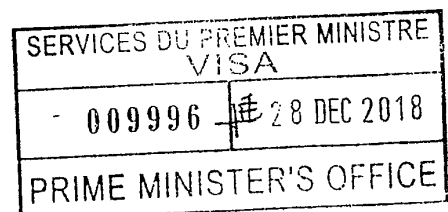
951. The CAA shall transmit the monthly disbursement data to the DGB for budgetary commitment with a copy to the DGTFMC for accounting and to the MINFI Division Forecasts.

e. Public Finances Management Control Data (TABORD)

952. A summary of the figures of the main accounting items in the Treasury, the banking system and the CAA, the Public Finances Management Control Data shall report on the level of achievement of State revenue and expenditure as well as cash transactions. It must consecutively be put at the disposal of the balance of the treasury accounts.

953. The Public Finance Scoreboard (TABORD) is produced monthly by the Division for Forecasts (DP) no later than twenty-three (23) days after the end of the month and contains the Table of Financial Operations of the State (TOFE) based on authorisations for payments.

954. A temporary version of the TABORD, accompanied by an analysis, shall be produced and sent to members of the Monthly Results Evaluation and Validation



Committee of the MINFI no later than two (02) days before the session of the committee.

955. The Monthly Results Evaluation and Validation Committee of the MINFI shall meet no later than twenty-five (25) days after the end of each month to review and validate the temporary TABORD.

956. The situation of cash advances accorded, those regularized and those to be regularized shall be produced and appended to the TOFE

957. At the end of this validation session, all the observations made shall be the subject of recommendations addressed to the administrations concerned, which have a maximum of three (03) days to resolve the identified problems and correct the discrepancies observed.

958. Following these corrections, the DP shall produce the final TABORD within a maximum of two (02) days.

959. The TOFE based on authorisations for payments is the source of the budget execution report which is validated by the Monthly Results Evaluation and Validation Committee of the MINFI.

960. The deadlines mentioned in this circular are calculated in calendar days.

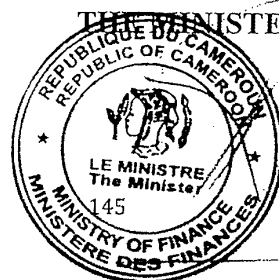
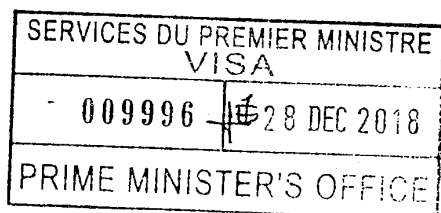
2.8. FINAL PROVISIONS

961. The dates for closing of commitments and authorisation on the Budget of the State and other public entities for the 2019 financial year are set by the Minister of Finance. However, these deadlines cannot go beyond 30 November for the close of commitments and 31 December for the close of authorisations.

962. The final closure of accounting operations for the 2019 financial year is set for 31 January 2020, the mandatory date.

I attach utmost importance to the strict observance of the instructions contained in this circular by all the central, devolved, decentralized and subsidized administrations, guarantee of the discipline necessary for the proper execution of the public budgets for the 2019 financial year./-

Yaoundé, on the 28 DEC 2018



Louis Paul MOTAZE

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