Circular No. 001/C/MINFI of 2\textsuperscript{nd} January 2018

Instructions relating to the Execution of Finance Laws, the Monitoring and Control of the Execution of the Budget of the State, Public Corporations and Public Establishments, Regional and Local Authorities and other Subsidised Bodies, for the 2018 financial year.
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The Minister of Finance

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 execution of the 2018 Finance law is within a context marked, at the national level, by the persistent reduction of petroleum resources, the persistence of pockets of insecurity both at some border areas of Cameroon and within the national territory, that requires a high level of availability and intervention of the defence and security forces.

At the sub-regional level, the CEMAC Heads of State, during the Extraordinary Summit of 23 December 2016, took the firm commitment to act in a concerted and coherent manner in view of a controlled solution to the crisis. It is a question of assuming the sustainability of public finances, improving competitiveness and reviving in a strong and sustainable manner the economic growth of the countries.

Cameroon's economic and financial programme, in accordance with the growth and employment strategy contained in the GESP, received in 2017 the support of the International Monetary Fund (IMF), through an "Extended Credit Facility" (ECF) over the period 2017-2019. This programme is a catalyst to the budgetary support provided by the various Technical and Financial Partners.

In these circumstances, the quality and rigour of budgetary management are based on a twofold challenge: Cameroon's resolute march towards its emergence to the benefit of the citizenry, the consolidation of Government’s credibility in order to maintain the confidence of its partners and that of the financial markets through the respect of the commitments taken.

The density of political activities in 2018, the intensification of preparations for the 2019 African Cup of Nations, the continuation of the implementation of the three-year "special youth" plan 2017-2019 and the completion of the triennial emergency plan (PLANUT) 2015-2017, will equally constitute major challenges for this financial year.
In this context, the execution of the 2018 Finance law should be a true reflection of the budgetary policy set by the Head of State on three axes:

- the increase in fiscal resources by broadening the tax base;
- the mastery of public expenditure through the strict respect of the parliamentary authorisation, budgetary orthodoxy and regulatory measures, in the constant quest for economies in the recurrent expenditures of the administrations;
- debt sustainability, thanks to increased effort in favour of the quality of expenditure on the part of the State, public enterprises and establishments as well as Regional and Local Authorities (RLAs).

Thus, the execution of the 2018 budget should be resolutely placed under scrupulous budgetary discipline. This implies in particular:

- the anticipation and planning of expenditure, in order to guarantee the consistency of the rhythm of expenditure and revenue;
- the respect for the allocated budgets, by limiting to exceptional situations, the financing of unforeseen expenses;
- a rigorous management, by drastically reducing the use of derogatory procedures.

In order to give a practical content to the above directives, this circular deliberately lays emphasis on measures that should contribute in a visible manner to the satisfactory implementation of State’s budgetary policy. It is centred on two pillars:

- the administrations’ mobilization efforts;
- the recall of the general principles as well as the description of the procedures and tools to which it should be referred to in the day-to-day exercise of their duty.

In line with the pertinent orientations of the budgetary policy, the bases for the execution of the 2018 budget focus on:

- optimizing the mobilization of resources and support for economic and social activity;
- the mastery of public expenditure, the search for quality in view of substantial economies expected of the administrations;
- the reinforcement of the contribution of programmes to the performance of the execution of the budget.

The presentation of each measure recalls the objectives set, specifies the expected results and the modalities of its implementation.
The Rigour, Efficiency and Effectiveness of the execution of the 2018 budget are requirements that fall in line with the results-based management (RBM). The latter has been the foundation, since several years, of the actions of public administrations. The respect of these three cardinal requirements determines the achievement of the performance objectives assigned to Ministries and to Programmes for the conduct of public policies that structure the process of economic growth and sustainable development of Cameroon.

Moreover, the trust and support that the State enjoys must be preserved! In return, it calls for a determined steering and effective realisation of the programme on which the Government is committed. The execution of the 2018 Finance law constitutes the concrete vector for the respect of these commitments.

It is therefore incumbent on all Heads of public administrations, Managers of Public Corporations and Establishments (PCEs), Executives of Regional and Local Authorities (RLAs), programme Managers, and control organs, to mobilize the agents placed under their responsibility around the stakes, the challenges and the objectives of the execution of the 2018 Finance law.

The launching of the budget for the 2018 financial year and the appropriation of this circular will be the subject of general information, intense sensitization and wide mobilization.
PART ONE: MAJOR AXES OF BUDGETARY POLICY FOR THE 2018 FINANCIAL YEAR

1.1. MEASURES FOR THE OPTIMIZATION OF REVENUE MOBILIZATION

1.1.1. MEASURES FOR BROADENING OF THE TAX BASE.

1. The rate of airport stamp duty on international flights is readjusted at the rate of twenty five (25 000) FCFA beginning from the 2018 fiscal year.

2. The amount of revenue from automobile stamp duty allocated to Regional and Local Authorities is capped at seven billion (7 000 000 000) FCFA. The additional revenue, as the case may be is allocated to the State budget.

3. A specific excise duty at a reduced rate on games of chance and games of entertainment is introduced to the tune of twenty five (25) FCFA per unit of game or bet.

4. The scope of application of the specific excise duty on non returnable packages of liquid products (drinks and others) is extended to all non returnable packages, irrespective of their contents.

1.1.2. MEASURES FOR THE SECURITIZATION OF REVENUE

5. The conditions for the deduction of losses resulting from embezzlement and from fraud are henceforth guided, in order not to impute to the State the financial consequences of the malpractices of the management of enterprises. These losses are only deductible from the taxable profits to company tax where the embezzlement is not directly or indirectly attributable to the management and shareholders of the company. In the same light, there is the obligation for the payment of the VAT initially deducted when the goods and services concerned were the subject of embezzlement or fraud directly or indirectly imputable to the management or shareholders of the company.

6. The optimization of the collection of taxes and duties due on the execution of public expenditure, notably during the resort to derogatory procedures will be done through:

- the obligation of prior liquidation of taxes, fees and duties for expenditure posts giving rise to normal procedure on the basis of statements of expenditure, at the time of the establishment of the decision to disburse funds of any kind or the commitment of cash for imprest accounts;
• the payment of only the part, tax exclusive to the benefit of the cashier, the amounts corresponding to taxes, duties and levies to be deducted at source by the assigning Public Accountant;

• the obligation to make deductions at source of taxes on expenses paid by certain public bodies for the State (NHC, Road Fund and CAA) on the basis of invoices or decisions to disburse funds;

• the subjecting of start-up advances to the deduction of taxes and duties;

• the obligation for all the cashiers and managers of public funds to declare the operations for which they are responsible, to the tax authorities within 15 days from the date of their appointment;

• the fixing of a unique rate of retention at source of the advance income Tax (AIT) at 5.5% on administrative purchase orders, regardless of the tax system of the service provider.

7. The use of the electronic fiscal stamp on tax documents issued online, like the debt clearance certificate, is generalised.

8. The payment of taxes and duties in cash at bank counters is hereby introduced in order to eliminate any manipulation of cash in the taxation services.

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

1.1.3.1. IMPROVEMENT OF THE METHODS OF COLLECTING TAX INFORMATION

9. Every public or private body is required to provide the tax authorities with information at their disposal about persons who may be liable to pay taxes, duties or levies.

10. The sanction of the obligation to communicate information to the tax administration and the execution of the notice to the third party holder is reinforced, in order to guarantee the respect of these prerogatives recognized to the tax services.

11. A new way of exercising the right of communication from the tax office is introduced, in the context of requests for information on behalf of a foreign tax administration.

12. A right to visit the tax administration is established, with a view to strengthening its powers of action in the fight against fraud.

13. The obligation to communicate documentation relating to transfer prices of all kinds between intra-group companies is reinforced, in order to allow better programming of tax controls on the basis of previously identified risks.
1.1.3.2. STRENGTHENING COLLABORATION BETWEEN THE TAX AND CUSTOMS ADMINISTRATIONS

14. The registration of the active taxpayers of the Directorate General of Taxation as a prerequisite, is required to carry out customs clearance operations of goods in order to reinforce the system of taxation of the informal sector.

15. The principle of joint taxation/customs control is instituted with a view to combining the efforts of these two administrations in the fight against fraud. In fact, although administratively planned, these joint interventions are not governed by the Tax Procedures Manual.

16. The issue of the clearance certificate for imported second-hand vehicles is subjected to the presentation of the receipt showing payment of duties at the Directorate General of Taxation.

17. It is hereby introduced, the possibility of resorting (through the external constraint procedure), to the Customs Revenue Collector for the recovery of internal taxes and duties due by an importer.

1.2. MEASURES TO SUPPORT ECONOMIC AND SOCIAL ACTIVITY

1.2.1. MEASURES TO PROMOTE THE STOCK EXCHANGE SECTOR

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

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

1.2.2. MEASURES RELATING TO THE PROMOTION OF EDUCATION, VOCATIONAL TRAINING AND HEALTH

19. The 2017 Finance Law established a special tax regime for the promotion and support of the education and health sectors. In this regard, private educational institutions, training and health establishments, whether secular or denominational, duly authorised by the competent authority, shall benefit from the following tax advantages:

- in their capacity as real taxpayers:
- exempted from the payment of land property tax on buildings used for their activities when the latter are wholly owned by them;
- exonerated from company tax and from the tax on industrial and commercial profits, when they do not pursue a lucrative goal.

- in their capacity as legal taxpayers:
  - exempted from the obligation to collect VAT on all services offered by these establishments, whether they relate directly to their main activity of teaching or the provision of healthcare, or whether they are auxiliary thereto such as catering, the distribution of supplies, textbooks and uniforms, school transportation, the sale of medical consumables and pharmaceuticals;
  - the obligation to retain at source and pay in, the personal income tax of the personnel they employ according to the salary retention scale;
  - the obligation to retain at source and pay in, taxes on land revenue (rental income) when they are tenants of the buildings used for their activities.

1.2.3. MEASURES RELATING TO THE REHABILITATION OF DISASTER ZONES

20. Enterprises carrying out new investments in economically devastated zones shall be exempt from the following taxes and duties:

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

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

- induce the creation of at least ten (10) direct jobs;
- use up to 80% of the raw material produced in the said zone.
The benefit of this regime is subject to prior validation by the tax authorities of the projected new investments.

Disaster areas are specified in a regulatory text. The Far North region is recognized as an economically devastated zone by decision N° 000509/MINFI/DGI/LRI/L of 04 July 2016.

1.2.4. MEASURES RELATING TO THE PROMOTION OF THE AGRICULTURAL SECTOR

21. Operators of the agricultural sector shall benefit from the following tax advantages:

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

1.2.5. MEASURES RELATING TO THE PROMOTION OF LOCAL RAW MATERIALS AND MATERIALS

22. Within the framework of the promotion of the use of local building materials, public establishments operating in this sector shall benefit from the following tax advantages:

- exemption from VAT on the purchase of equipment and materials used to manufacture local building materials as well as on the sale of products made from these materials;
- subjected to the Company Tax at a reduced rate of 20%;
- application of a 50% abatement on the basis of the monthly corporate tax instalment.

23. Similarly, new drinks produced and packaged exclusively from the local raw material, unless there is absolute unavailability of an ingredient on the local market, shall be liable only to the ad valorem excise duty to the exclusion of the specific excise
duty. In this case, no abatement shall be made on the calculation of the ad valorem excise duty.

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

1.2.6. MEASURES RELATING TO THE PROMOTION OF INNOVATION

25. Within the context of the promotion of innovation, enterprises under the actual tax system may benefit from a tax credit for the research and innovation expenses they incur.

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

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

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

1.2.7. MEASURES RELATING TO THE IMPROVEMENT OF THE BUSINESS CLIMATE

28. The following measures are aimed at contributing to the improvement of the business climate. They are reflected by:

- the reimbursement of VAT without prior control to civic enterprises,
- opening of the possibility for the taxpayer to refer to the Court having jurisdiction over the tax centre to which he is attached or that of his residence or his head office, in conformity with the objective of bringing justice closer to justiciables;
- consecration of optional VAT liability in order to guarantee the neutrality of this tax for companies;
- the reduction of the reduced rate of the specific excise duty on locally produced wines to CFAF 120, regardless of the level of wine-production in the territory;

- the introduction of the possibility of obtaining the suspension of payment in the context of a transaction procedure with the administration;

- the reduction of the requirement to furnish documents to the administration through the suppression of tax clearance required for the exportation of forestry and mining products. The attestation of non indebtedness is henceforth the only document delivered by the fiscal administration to attest to the fiscal situation of a taxpayer;

- the collaboration of the tax administration with the Ministry of Justice in order to improve the processing time of tax litigation before the courts and to guarantee greater legal and judicial certainty for taxpayers.

1.2.8. MEASURE RELATING TO THE PROMOTION OF TAX CIVIC BEHAVIOUR AND STRENGTHENING OF EQUITY

29. The following measures aim at contributing to improving the information of citizens and the transparency of public action and the reinforcement of equity amongst taxpayers. They concern:

- the exemption of public administrations from all taxes due during the dissemination of their communications and information to the public;

- the alignment of the tax regime for the registration of public contracts with external financing (fixed fee of fifty thousand (50 000) FCFA)on that of the common law (registration at a proportional rate of 2% or 5%), in order to restore fiscal equity between contractors awarded public contracts irrespective of the source of financing.

1.2.9. MEASURES RELATING TO SOCIO-CULTURAL PROMOTION

30. These are measures relating to:

- the exemption from VAT of interest on loans of less than two million (2 000 000) FCFA granted by micro-finance institutions (MFIs) of the first category to their members;

- the exemption from registration fees on loans granted by first-category MFIs to their members;

- the subjection to the special income tax (SIT) at the reduced rate of 5% of remunerations paid abroad for the provision of access to audio-visual services with digital content.
1.3. MEASURES RELATING TO THE CONTROL AND REDUCTION OF PUBLIC EXPENDITURE

1.3.1. PERSONNEL EXPENDITURE

1.3.1.1. RESTORATION OF THE INTER-MINISTERIAL COMMITTEE FOR THE CONTROL OF ARREARS

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

32. 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 salary.

1.3.1.2. PHYSICAL HEAD COUNT OF STATE WORKERS

33. In order to clean up the personnel and pension payroll, to eliminate possible irregular jobs and salaries, a physical counting operation of State personnel will be conducted during the 2018 financial year. It will be a matter of counting public agents during salary pay out.

1.3.1.3. RATIONALIZATION OF EXPENSES RELATED TO SCHOLARSHIPS AND INTERNSHIPS

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

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

35. 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 file linking each entitled person to the author of the said rights, so as to prevent new irregularities.
1.3.1.5. ELABORATION OF A SALARY COMMITMENT PLAN

36. In order to respond to the requirement of the production of commitment plans and to allow for monthly predictability of salaries and pensions expenditure, the monthly arrears quotas resulting from the processing of the files of the salary chain will be notified in advance to the various administrations.

1.3.1.6. CONSOLIDATION OF THE HUMAN RESOURCES RECORDS IN MINISTRIES

37. In order to optimize the decentralized budgeting of the salary bill, each administration will produce and forward their personnel records to the Ministry of Finance, before the end of the first quarter.

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

1.3.2. EXPENDITURE ON GOODS AND SERVICES

1.3.2.1. MEASURES RELATING TO BUDGETARY REGULATION.

39. 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.

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

41. 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 some 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 (provision of funds, treasury advances, etc.);
- the obligation of justification of eligible expenses in the common budgetary heads;
- the rationalisation of expenses related to the movement of personnel.

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

1.3.2.2. REDUCTION IN THE NUMBER OF IMPREST ACCOUNTS AND SPECIAL IMPREST ACCOUNTS

43. The improvement of cash management entails amongst other things, making budgetary economies and limiting the use of derogatory expenditure execution procedures. Specifically, imprest accounts need to be carefully managed. Thus:

- 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 expenses related to the running of the private residences of the members of the government and persons ranking as such;
  - expenditure relating to feeding in hospitals, penitentiary and academic establishments, as well as other establishments of a social character;
  - costs related to inspection, appraisal, control, litigation and revenue collection missions of the State;
  - the expenses supporting the allowances within the framework of the sessions of the committees and commissions.
- the volume of an advance fund is capped at two hundred and fifty million (250,000,000) FCFA unless specifically waived by the Minister of Finance;
- the number of imprest accounts is capped at 25, unless specifically waived by the Minister of Finance;
- Single-cash imprest accounts are prohibited when the total amount of cash exceeds ten million (10 000 000) FCFA, unless the Minister of Finance expressly waives it;
- a code is created for each imprest in the books of the Treasury, in a bid to materialise the cashing of the imprest.
1.3.2.3. LIMITATION OF THE USE OF THE DISBURSEMENT OF FUNDS PROCEDURE

44. The practice of disbursement of funds should remain strictly derogatory. Only those expenses which, by their nature, do not conform to the normal procedure are eligible for this procedure, expenses which, by their nature, do not accommodate the normal procedure.

45. In a logic of budgetary sustainability, orthodoxy of financial management and easing of cash-flow constraints, the use of the procedure of disbursement of funds is governed:

- by putting a ceiling on each operation at two hundred and fifty million (250 000 000) CFA F;
- by putting a ceiling at 5% of the overall budget per head;
- by systematically calculating the taxes due through retention at source at the moment of payment.

46. Heads 01, 02, 04, 12 and 13 are not subjected to the dispositions of points 43 and 45 above.

47. The administrations in charge of organising the events planned and provided for in their budget must anticipate sufficiently in order for the corresponding expenses to be incurred in accordance with the normal procedure.

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

48. The acceleration of the implementation of new procedures for the processing of water, electricity and telephone bills is helping to make administrations more accountable in managing their consumption, controlling expenditure and realising economies.

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

50. For this purpose it is necessary to proceed with:

- the inventory of meters;
- the evaluation of consumption by the statement and the follow-up of the indexes of the bills in a contradictory way 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.

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

52. 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.

53. 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 derived from the play of competition in contract award procedures.

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

54. Budgetary discipline implies that the appropriations allocated to the various administrations should be scrupulously respected.

55. In this respect, it appears that the common recurrent, investment and intervention expenditure heads are often considered as "reserves", meanwhile they are intended to finance unallocated but identified expenses. An abusive grab on these heads undermines budgetary sustainability and causes arrears due to insufficient resources.

56. Therefore, any requests for appropriations in these heads must be motivated, documented and subject to justification for their inclusion in the budgetary head concerned.

1.3.2.6. OPTIMIZATION OF THE MANAGEMENT OF EXPENSES RELATED TO MISSIONS

57. 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.

58. 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 shall be defined by the competent authorities.

1.3.3. GRANT OR SUBVENTION EXPENDITURE

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

60. In this respect, the execution of the budget of the 2018 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.

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

1.3.4. INVESTMENT EXPENDITURE

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

62. 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 2018 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.
1.3.4.2. PROHIBITION TO DISBURSE FUNDS FROM THE INVESTMENT BUDGET FOR RECURRENT ACTIVITIES

63. 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.

64. 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.

65. The rejection of such practices will have the effect of dedicating appropriations of the PIB to investment interventions alone, while allowing better control of the State's treasury plan.

66. For this reason, the resort to the disbursement of funds from the investment budget to finance functioning expenses is formally prohibited.

1.3.4.3. OPTIMIZATION OF THE USE OF APPROPRIATIONS FOR REHABILITATION

67. 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.

68. 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.

69. Beginning from 1 January 2018, the consumption of votes will be made exclusively on the basis of the settlement of part payment, in order not to immobilize public resources.

70. 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. CONTRIBUTION OF PROGRAMMES TO THE PERFORMANCE OF THE EXECUTION OF THE 2018 BUDGET

71. The execution of the 2018 budget provides an opportunity to continue to make progress in the implementation of the principles of Results Based Management (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.

The execution of the 2018 Finance Law shall 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.

**1.4.1. THE ROAD MAP FOR THE MANAGEMENT OF PROGRAMMES**

72. Every ministry shall elaborate at the latest 31 January, a management road map of its Ministerial Departments basing on the control management coordinator attached to the Secretary General.

73. The Ministerial management road map is placed under the responsibility of the Secretary General and covers all the programmes of the Ministry. It includes in particular the modalities and timeline for the elaboration and management of programme budgeting, budgetary steps and schedules, performance management, the modalities and timelines for the elaboration of PPAs, quarterly reports and Annual Performance Reports (APRs), the organisation of the management dialogue, the circulation of information, the management control procedures, the rules of financial management and reporting.

**1.4.2. THE MANAGEMENT PROTOCOL**

74. In order to ensure that expenditure is properly managed, programme managers will establish a management protocol for their programme before the end of January 2018.

75. The management protocol is a document that organises, within the programme, the operational planning process, the actions, the activities, the means, the communication circuits, the monitoring and the 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 the information.

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

**1.4.3. THE MANAGEMENT DIALOGUE AND THE QUARTERLY MONITORING REPORT**

77. The implementation of the programmes will be monitored quarterly under the authority of the programme managers and the minister. It will result 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 PPAs.

78. Under the chairmanship of the programme manager assisted by management controllers, the level management dialogue meeting will bring together all stakeholders involved in its implementation; action managers, director of financial affairs of the ministry, management controller, accountant(s) assignor(s) and, if necessary, representatives of public institutions contributing to the achievement of the strategic objectives of the programme.

79. The meeting of the management dialogue of programmes shall result in the elaboration of a report on programme implementation.

80. The summary quarterly report resulting from the implementation of each programme is forwarded to the minister at the latest five (05) after the end of the semester in question, in order for the latter to validly organise, at their respective levels, the management dialogue.

81. Under the chair of the minister, assisted by the management control coordinator, the ministerial management dialogue meeting shall bring together all concerned actors by the achievement of the ministerial objective: the programme managers, the heads of public establishments contributing to the strategic objectives of the ministry, the Director of Financial Affairs of the ministry, and, as the case may be, the financial controller and the assigned accountant.

82. Under the authority of the minister, the management control coordinator shall consolidate the quarterly reports of the programmes; which are forwarded to the Minister of Finance Ten (10) at the latest after the end of the quarter, with a copy to the MINEPAT.

83. 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.

84. The drafting of the quarterly follow up reports of programmes 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.

85. The 2017 APRs should be forwarded to the ministry of Finance before the end of the month of May 2018.
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 AND TOOLS OF PERFORMANCE

86. 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.

2.1.1.1. ACTORS OF PERFORMANCE

87. 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, deconcentrated structures of the central administrations.

a. Programme manager

88. 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.

89. 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).

90. 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.

91. 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.

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

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

b. Authorising officers.

95. 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.

96. 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 2018 and, in any case, before any commencement of the budget execution.

97. 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.

98. 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.

99. 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.

100. 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.

101. 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 Finance Controllers

102. 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.

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 receiving 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 2017 for control and subsequent suspension of the salary. Periodical controls of the application of this measure are carried out by the Directorate General of Budget, in conjunction with the supervisory ministries.

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

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

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 the provision of funds before transmission to the office of the Accounting Agent or to the Municipal Treasury.
109. In Sub-Divisions, and while waiting for the appointment of Sub-Divisional Finance Controllers, control of the execution of the budget is assured by the competent Divisional Financial Controller.

110. Similarly, while waiting 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.

d. Public Accountants

111. 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.

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

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

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

- the quality of the authorising officer;
- availability of votes on lines utilised;
- proper imputation of expenditure;
- certification of service rendered or work done by the authorizing officer;
- exactitude of calculations on bills, part payments or orders to payback.

115. 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.

116. 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.
117. 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.

118. 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.

119. 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.

120. 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

121. 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.

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

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

2.1.1.2. 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**

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>02 positions (example 51, for the year 2017)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Head</td>
<td>02 positions (example 36, for MINTP)</td>
</tr>
<tr>
<td>Programme</td>
<td>03 positions (example 467: construction of roads and other infrastructure)</td>
</tr>
<tr>
<td>Action</td>
<td>02 positions (example 03: tarring of the non-structuring network and the local network)</td>
</tr>
<tr>
<td>Article</td>
<td>06 positions (example 451210: Divisional Delegation of Public Works Abong-Mbang)</td>
</tr>
<tr>
<td>Item</td>
<td>04 positions (example 2250: construction, development, renovation of roads, tracks and town roads)</td>
</tr>
<tr>
<td>Physical unit (for investment expenditure)</td>
<td>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)</td>
</tr>
<tr>
<td>Section</td>
<td>03 positions (example 813: infrastructure development)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budgetary year</th>
<th>Budgetary head</th>
<th>Programme</th>
<th>Action</th>
<th>Article</th>
<th>Paragraph</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>1</td>
<td>4 6 7</td>
<td>0 3</td>
<td>4 5 1 2 1 0</td>
<td>2 2 5 0</td>
<td>8 1 3</td>
</tr>
</tbody>
</table>

Physical unit

| 0 | 8 |
### In terms of service running

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

<table>
<thead>
<tr>
<th>Budgetary year</th>
<th>Budgetary head</th>
<th>Programme</th>
<th>Action</th>
<th>Article</th>
<th>Paragraph</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 1</td>
<td>2 0</td>
<td>2 7 4</td>
<td>0 4</td>
<td>3 3 0 0</td>
<td>1 4</td>
</tr>
<tr>
<td>6 1 0 1</td>
<td></td>
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</tr>
</tbody>
</table>

#### 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:

<table>
<thead>
<tr>
<th>Budgetary year</th>
<th>04 positions (example: 2018)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-programme</td>
<td>03 positions (example 244: improvement of university governance)</td>
</tr>
<tr>
<td>Action</td>
<td>02 positions (example 02: improvement of general governance of the University of Yaoundé I)</td>
</tr>
<tr>
<td>Article</td>
<td>06 positions (example 220025: representation of the institution at home abroad)</td>
</tr>
<tr>
<td>Paragraph</td>
<td>06 positions (example 612020: out-of-station allowance in Cameroon)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budgetary year</th>
<th>Sub-programme</th>
<th>Action</th>
<th>Article</th>
<th>Paragraph</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 0 1 8</td>
<td>2 4 4</td>
<td>0 2</td>
<td>2 2 0 0</td>
<td>2 5</td>
</tr>
<tr>
<td>6 1 2 0 2 0</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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) |

b. Year, Unique identification and management tools

i. Management year

130. The 2018 financial year is designated by the thousandth 52 which shall precede each budgetary charge.

ii. Obligation of registration and inscription in the taxpayer roll of a taxation centre

131. Only natural or legal persons registered and holders of a Unique Identification number (UID) assigned by the Directorate General of Taxation and regularly registered in the records of a Tax Centre and not under suspension from bidding for public orders, can benefit from transactions on the votes on the budget of the State, Public Corporations and Public Establishments (PCPEs) and Regional and Local Authorities (RLAs). In case of international invitation to tender, enterprises not under Cameroonian law are exempted from this obligation.

132. Individual establishments receive identification by the taxpayer’s number of their promoter.

133. The validity period of the biometric taxpayer's card is ten (10) years. It is issued free of charge by the Tax Administration. The benefit of this measure applies to secure taxpayer’s cards issued within the framework of the reform of the Unique Identifier.

134. Foreign companies awarded public contracts are required to appoint a solvent representative accredited to the tax authorities.

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

136. Similarly, payments in favour of any natural person or corporate body must be made on presentation of a taxpayer’s card and a debt clearance certificate issued by the
competent Tax management Centre and not older than three months. This requirement shall apply to all public persons with the exception of the State and related services. Thus, PCPEs, RLAs, are subject to this requirement for the payment of subsidies and any other payments made in their favour.

137. By the same logic, all natural persons, individual enterprises, liberal professionals, ministerial officers or holders of public offices as well as employees in the public and private sector, pensioners and legal dependents shall be issued a taxpayer’s card required in any financial transaction with the State, PCPEs, RLAs and even government projects and programmes.

iii. Identification

138. Public administrations and 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;
   - details of bank account.

139. For the debt clearance certificate or the taxpayer’s card, certified true photocopies shall be attached to the commitment.

140. The absence of the documents listed above constitutes a reason for rejection of the service proposal.

iv. Management tools

1. Expenditure commitment Plan

141. 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 2018, a budgetary commitment plan at the central level putting in perspective, the monthly provisional evolution per ministry.

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

2. Precautionary reserve and expenditure commitment quotas

143. All votes allocated for the purchase of goods and services shall be subject to a 20% precautionary reserve with the exception of:
- heads 01, 03, 04, 05, 09, 28, 33, 51, 52, 53, 55, 56, 57, 60, 92, 93, 94 and 95;
- sub-heads relating to food supplies to hospitals, prisons and barracks;
- budgetary lines relating to the public consumption of water, electricity and telephone (6141, 6142 and 6181);
- budgetary lines relating to counterpart funds, of jointly funded projects;
- budgetary lines relating to C2D expenses;
- imprest accounts for the offices of members of Government and Officials of similar rank;
- appropriations meant for the payment of the excellence grant to students of Cameroon’s universities;
- appropriations meant for subsidies;
- appropriations meant for school reopening expenses;
- appropriations meant for funding international sporting encounters;
- charges relating to what is obtained in return for revenues collected from the Ministries of Basic Education, Secondary Education, Public Health and the Ministry of Employment and Vocational Training;
- votes of charge relating to the maintenance of the Road Fund;
- votes supporting the activities of vocational training and apprenticeship groups;
- lines specifically and expressly dedicated to National Day expenses of budgetary heads 12 and 13;
- lines supporting rents from budgetary heads 06, 13 and 37.

144. 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.

145. 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.

146. 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.
30

147. 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

148. 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.

149. 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.

150. 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.

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

152. 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.

153. 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.

154. 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.

155. 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.

156. 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.

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

158. 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.

159. 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 2017 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.

160. 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 2017 financial year, until the stocks get exhausted, only then can they put the new booklets validated for the 2018 financial year into circulation.

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

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

162. 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

163. 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.

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

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

166. 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.

167. Furthermore, all charges or fees equal or above five hundred thousand (500 000) FCFA paid by enterprises to all government departments and similar structures should be done exclusively by certified cheque or bank transfer. The administrations are therefore not supposed to ask for payments in cash.

168. 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.

169. 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.

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

171. 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.

172. The external constraint is issued by the assigning Tax Revenue Collector addressed to:

   a. 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;
   b. FEICOM through the Accounting Clerk for seizure and transfer of the share destined for Regional and Local Authorities;
   c. all Revenue Collectors for recovery on relocated taxpayers,
d. all Customs Revenue Collectors for the recovery of taxes owed by an importer.

173. 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.

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

2.2.1. TAX AND CUSTOMS REVENUES

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

2.2.1.1. TAX REGIMES

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

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

b. Shall fall under the simplified regime, individual enterprises and corporate bodies that realise an annual turnover exclusive of tax equal or higher than ten million (10 000 000) FCFA and lower than fifty million (50 000 000) FCFA, with the exception of transporters and enterprises of gambling and entertainment games which are taxed according to the number of vehicles or machines exploited;

c. Shall fall under the discharge tax system, individual enterprises that realise an annual turnover exclusive of tax lower than ten million (10 000 000) francs CFA, except for forestry exploiter, public ministerial officers and liberal professions.

2.2.1.2. PROCEDURE FOR THE ISSUE OF TAXES RETAINED AT SOURCE

177. 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

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

b. In the purchase order zone

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

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

181. 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.

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

183. Treasury accountants shall make sure that the assessment slip is issued by the taxation services before stamping it “SEEN, GOOD FOR PAYMENT”.

2.2.1.3. VALUE ADDED TAX

a. Collection of Value Added Tax (VAT)

184. VAT is calculated at the rate of 19.25%.

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

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

187. In accordance with the provisions of the General Tax Code (GTC), start-up advances paid from the budget of the State, local and regional authorities and public establishments are subject to VAT. They must therefore be systematically subject to withholding at source of VAT.

188. The VAT due on the start-up advance must be liquidated before the validation of the start-up applications, and only the part excluding taxes of the amount of the advance granted must be mandated to the benefit of the service provider, the VAT being deducted at source by the public accountant.

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

b. Modalities for compensation and reimbursement of VAT credits

190. Applications for compensation or reimbursement shall be accompanied by a debt clearance certificate duly issued by the taxpayer’s relevant taxation centre.

i. Taxes that can be compensated with VAT credits

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

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

ii. Conditions for compensation

192. 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.

**iii. Compensation procedure**

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

194. 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.

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

**iv. Compensation at the initiative of the administration**

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

**v. Prohibition from reimbursement of VAT credits on invoices paid in cash**

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

**vi. Reimbursement of overpaid taxes**

198. 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.

199. 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.

c. Procedure for the refund of VAT credits

200. The 2018 finance law has rationalized the procedure de refund of VAT credits in view of the simplification for taxpayers who show proof of civic behaviour and control of risks inherent in the requests of uncivic taxpayers.

I. Admissibility of applications

201. Applications for the reimbursement of VAT credits, accompanied by supporting documents can be submitted electronically via the DGTs web portal (www.impots.cm) are admissible.

202. Only claims for refund that are properly stamped at the current rat shall be receivable. The methods of stamping by electronic means are specified by a regulatory text.

II. Processing of the requests

203. The processing of VAT refund claims takes into account the level of tax compliance of taxpayers. Three categories of taxpayers are thus selected: low-risk, medium-risk and high-risk enterprises.

i. For low risk enterprises

204. Are considered as low-risk enterprises, those up-to-date with the tax obligations and fulfilling at the date of introduction of their request, the following cumulative criteria:

- belong to the portfolio of the Large Taxpayers Department;
- not to having tax arrears and including in the context of a tax dispute;
- having regularly benefited from VAT Credits refunds for the last three (03) financial years.

205. For low risk enterprises, the refund is done automatically without the introduction of a due diligence procedure. The mere introduction of a request by the latter triggers the refund procedure.

206. Low-risk enterprises that have been subject to an automatic refund are subject to a posteriori verification of the validation of their credits.

207. At the end of the ex post facto control, the adjustments of the VAT give rise to the application of the penalties of 150% plus the interests for delay without ceiling and without possibility of discount of grace. In addition, these taxpayers are immediately downgraded to the medium or high risk category.

ii. For medium risk enterprises

208. Are considered as medium risk enterprises, those fulfilling at the date of introduction of their application, the following are cumulative criteria:

- belong to the portfolio of the Large Taxpayers Department or the Medium-sized Enterprises Centre;
- not to have tax arrears except in the context of a tax dispute;
- having regularly benefited from VAT Credits refunds during one closed fiscal year not called into question during a tax audit.

209. For medium-risk enterprises, the refund is done at the end of a credit validation check-off procedure.

210. Medium-risk enterprises that have been reimbursed after a validation check are subject to a general accounting audit.

211. The VAT adjustments made during a general audit of the condition of medium risk taxpayers after obtaining the refund of the credits after their validation, following the application of the 100% penalties plus default interest without ceiling.

iii. For high-risk enterprises

212. High risk enterprises are those that do not fall into the above categories. For high-risk enterprises, reimbursement can only be done at the end of a general accounting audit procedure.

213. In the case of control operations, the Regional Tax Centre with territorial jurisdiction shall immediately forward the reimbursement file accompanied by its
reasoned conclusions to the DGT for the continuation of the procedure. The taxpayer is informed in writing.

2.2.1.4. ADVANCE INCOME TAX (IT) AND COMPANY TAX (CT)

a. The advance income tax and the advance company tax for taxpayers under the actual assessment system

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

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

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

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

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

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

a. for enterprises under the sectors of distribution of petroleum products, cooking gas, milling industry, pharmaceutical products and the press, the turnover is composed of the gross margin, including all types of gratifications and commissions received;

b. for production enterprises under the milling industry, the turnover comprises the total amount of the production sold, after an abatement of 50%.

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

**b. The advance income tax and the advance company tax for taxpayers under the simplified scheme**

219. The advanced Company Tax (CT) or advanced Income Tax (IT) is committed and liquidated at the rate of 5.5% of the invoice, inclusive of Additional Council Tax (ACTs), without distinction according to the nature of the taxpayer’s activity.

220. For the determination of the tax system of the taxpayers concerned, the financial controllers should refer to the business licence or the attestation of non-indebtedness issued by the competent taxation structure of the enterprise.

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

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

223. On the other hand, and with reserve to the exemption from withholding duly granted by the Minister in charge of Finance, the State retains from all her suppliers, including those authorised to withhold at source.

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

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

**c. Advance Income Tax (IT) or Advance Company Tax (CT) of service providers**

226. The deduction of 5.5% is operated at source by the State, Regional and Local Authorities, public corporations and public establishments and private enterprises, under the specialized management units of the DGT, on fees, commissions, and
emoluments, paid to liberal professionals, natural or legal persons domiciled in Cameroon irrespective of their tax system.

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

228. For a sound application of the 5.5% deduction from the remuneration of practitioners of liberal professional, a list of these practitioners will be drawn up by regulation.

d. **Advance Income Tax (IT) or Corporation Tax of successful bidders of administrative purchase orders of less than five million (5 000 000) FCFA**

229. The Finance Law for the 2018 financial year subjects, to a 5.5% rate, regardless of their tax system, the successful bidders of public orders of less than CFA 5 000 000 francs. Therefore, for a service provider under the actual tax regime there will be operated on his invoices of less than CFA 5 000 000 francs an AIT deduction of 5.5%.

**Practical illustrations**

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

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

b. **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.**

c. **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.**
d. 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.

2.2.1.5. AUTHORISATION TO RETAIN TAXES AT SOURCE.

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

2.2.1.6. RATE OF DEDUCTION ON PURCHASES

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

233. For the specific case of sectors with administered margin referred to above, a withholding tax rate of 14% shall apply.

2.2.1.7. COLLECTION OF NON COMMERCIAL INCOME TAX (NCIT)

a. Scope of application for the liberal levying of non-commercial income

234. The remuneration under this category comprise:
all types of remuneration allocated on the side-lines of wages by public and semi-public entities, especially session allowances, bonuses and gratuities served to members of ad-hoc or permanent committees and commissions (tenders boards, inter- or intra-ministerial committees, working groups, technical secretariats, project teams, etc.); 

- remuneration paid to athletes, namely the various bonuses and, in general, all income of Cameroonian source paid to athletes and trainers involved in national or international competitions;

- remuneration paid to artists, including payments of any kind for shows or copyright and the various bonuses and rewards,

- remuneration served to members of boards of administration of PEs, Enterprises of the public and semi-public sector for whatever purpose.

235. However, the following shall be excluded from the aforementioned taxes retained at source:

- bonuses with a statutory character;

- payments made in the form of reimbursement of expenses such as mission allowances;

- wage income paid to athletes and artists which are subject to retaining tax in accordance with the rules applicable to wages and salaries.

236. Allowances of a statutory nature are defined in Decision No 0000127/MINFI/DGI of 12 February 2016, as those granted to a beneficiary by a legislative or regulatory enactment. The premiums listed in the appendix to this decision are considered as being of a statutory nature.

237. Also having the character of statutory allowance in addition to the list established by decision No. 0000127/MINFI/DGI of 12 February 2016 above:

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

- 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 staff of the financial services 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.

238. The rate of withholding tax on Non Commercial Income (NCIs) is set at 10% plus 10% under the Additional Council taxes, making it 11%.

b. Modalities of assessment and payment

239. The basis of the above levy shall be the gross sum paid irrespective of the amount, since the sixty two thousand (62 000) FCFA lower rage is exclusively for salaries. The public or private entities in which the payment is made shall retain at source 11% of the gross amount including ACTs and pay the balance, which is 89% to the beneficiaries.

240. For all public administrations, public establishments and similar structures located in the MFOUNDI Division, the declaration and payment of the NCI deduction is done exclusively at the Specialized Taxation Centre for Public Establishments, regional and Local Authorities as well as other Bodies of MFOUNDI (STC-APeS-RLAs-OB). The cash payments of these deductions shall be done at the bank counters.

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

242. Finally, the abovementioned levy, applicable to all remuneration paid is free from any other declarative obligations for the beneficiary.

2.2.1.8. COLLECTION OF RENTAL TAX

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

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

2.2.1.9. COLLECTION OF SPECIAL INCOME TAX (SIT)

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

246. However, remunerations within the framework of public orders whose successful bidders are not domiciled in Cameroon are subject to the SIT at the reduced rate of 5% except for services or supplies related to medicines and medical consumables.

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

248. The Finance Law for the 2018 financial year submits to the SIT at a reduced rate of 5% the remuneration for the services rendered to oil companies during the research and development phases. Remuneration for services rendered during the operating phase remains subject to the SIT at the normal rate of 15%.

249. The Finance Law for the 2018 financial year submits to the SIT at a reduced rate of 5% the remunerations paid abroad for the supply of audiovisual services of digital content.

250. Financial controllers and public accountants shall see into it that only the net amount of this deduction is paid to State contractors domiciled outside the national territory.

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

2.2.1.10. SPECIAL TAX ON PETROLEUM PRODUCTS

252. The rates of the Special Tax on Petroleum Products (STPP) are fixed as from 1st January 2017 at:
   - super: 110 francs CFA;
   - diesel: 65 francs CFA.

253. 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.
254. 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.

255. 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.

2.2.1.11. MODALITIES FOR THE COLLECTION OF STAMP DUTIES.

a. Dimension stamp duty

256. 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.

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

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

b. Stamp duty on advertising

259. The Finance Law for the 2018 financial year exempts 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.

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

261. 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 installment which must be withheld at source by the public accountant during the payment.

c. Automobile stamp duty

262. All motor vehicles and motor machines with two or three wheels circulating on Cameroonian territory are subject to the automobile stamp duty.
263. Stamp duties on automobile registration certificates and the transfer of imported used vehicles are paid in stamps offices opened at the one-stop shop at the time of crossing the customs cordon.

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

- Motorcycles ........................................2 000 francs;
- Three-wheel motorcycles.........................5 000 francs;
- Vehicles from 02 to 07 HP .......................15 000 francs;
- Vehicle from 08 to 13 HP .........................25 000 francs;
- Vehicle from 14 to 20 HP .........................50 000 francs;
- Vehicles of over 20 HP ..........................100 000 francs.

265. 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.

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

267. The 2018 finance law cancels the exoneration of special engines from the automobile stamp duty. Consequently, from 01 January 2018, the so called special engines are subjected to the automobile stamp duty and the insurance companies are required to collect the said duties at the moment these engines subscribe for their insurance policies.

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

- Vehicles contributing to the maintenance of law and order having registration plates specific to the Armed Forces, Gendarmerie and the National Security;
- Ambulances;
- Special vehicles registered "E", namely mechanical machinery and agricultural tractors;
- Vehicles on temporary admission used exclusively within the framework of international cooperation projects.
269. The rates of automobile stamp duty and the sanctions provided for in case of default of payment shall also apply to users of vehicles belonging to PEs and RLAs.

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

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

272. Three aspects thus characterize this new mode of collection:

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

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

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

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

a. failure to provide proof of payment of the automobile stamp duty to the officials in charge of control;

b. failure to pay the automobile stamp duty duly established during control;

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

277. The procedures for the 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 by the Minister of Finance.

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

d. Stamp duty on passports

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

e. Stamp duty of transportation contracts

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

f. Airport stamp duty

281. The Finance Law for the 2018 financial year has raised the cost of airport stamp duty on international flights to 25,000 CFA F. The tariff for this duty on internal flights remains fixed at 1,000 CFA F.

2.2.1.12.  PROCEDURE FOR ISSUING, CALCULATION, CONTROL, DISTRIBUTION AND COLLECTION OF LOCAL AND PARAFISCAL TAXES

a. Issuing of local and special taxes

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

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

284. Enterprises under the actual tax regime that recruit young Cameroonian graduates aged less than 35 years for a first job under a contract of indefinite duration, are exempt from tax and employer's contributions on the salaries paid to these young people, with the exception of social contributions. To be eligible for this measure, the enterprise should fall under the actual assessment scheme and must not have already benefited from a special tax regime or a particular tax incentive regime. Thus the enterprise shall transmit to the Tax Administration in the form of a return, the list of persons recruited with convincing supporting documents (copies of the NIC, the contract, commitment on honour that it is a first employment).

285. This measure is valid for a period of three (03) years, period extended to five (05) years if the recruitment is carried out in economically stricken areas of which the delimitation is done by regulation.

b. Liquidation of local and special taxes

286. 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.

287. 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

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

289. 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.

290. 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.

291. 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.

292. 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

293. 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.

294. 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.

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

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

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

   e. Collection of local development tax

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

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

300. 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

301. 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.

302. 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

303. 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.

2.2.1.13. MODALITIES OF ASSESSMENT, CONTROL, COLLECTION AND LITIGATION OF SPECIFIC TAXES.

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

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

i. Determination of the tax base

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

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

- **For the ad valorem tax**

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

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

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

- **As concerns the annual superficial royalty**

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

  The amount of the annual superficial royalty due by holders of industrial exploitation licence and licence for small mining exploitation cannot be lower than four million (4 000 000) FCFA and two million (2 000 000) FCFA respectively.

  **ii. Collection modalities**

308. The fixed fees relating to the award, renewal or transfer of a licence, a licence, a mining title or a quarry relating to research or exploitation of mineral substances or a quarry are paid exclusively to the competent tax collector. The payment of fixed fees is a prerequisite for any assignment, renewal or transfer of reconnaissance licences, mining documents or titles.

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

310. For taxpayers under the Large Tax Unit (LTUs), the Medium Enterprise Tax Centre (METCs) and Specialized Tax Centre (STCs), the payment of these taxes is exclusively made by transfer order or electronically, regardless of the amount. For the other taxpayers, cash payments are allowed only for duties of which the amount is less than one hundred thousand (100,000) FCFA.

311. However, the ad valorem tax on mineral substances and company tax due by enterprises engaged in semi-mechanized artisanal mining may be collected in kind by deductions on the total production of the said enterprises. A decision of the Minister of Finance fixes the modality of this accounting.

iii. Control and litigation procedures

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

b. Modalities for the distribution and allocation of the proceeds of the Annual Forestry Royalty (AFR)

313. Proceeds from the annual forestry royalty (AFR) shall be distributed as follows:

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

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

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

2.2.1.14. DETERMINATION OF THE AMOUNT OF PROSECUTION FEES

316. Each prosecution instruments issued by the constraints bearers must state, under pain of nullity, the amount of the prosecution fees whose rate is 1% of the debt
amount, including fines, put at a ceiling amount of one hundred thousand (100 000) FCFA and meant for the remuneration of the constraint bearers.

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

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

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

318. 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.

319. 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.

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

320. The 2016 Finance Law consecrated the formal suspension of signature of agreements or specifications containing tax clauses not provided for by the laws and regulations instituting legally established special tax regimes. 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.
The 2017 Finance Law reinforced this prohibition by invalidating agreements and specifications containing tax clauses not validated by the Minister of Finance. Therefore, these cannot be opposed to tax administrations.

**2.2.1.17. STATE PROPERTY, SURVEYS AND LAND TENURE REVENUE**

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.

**2.2.1.18. TAXATION AND COLLECTION OF CUSTOMS DUTIES**

The submission of the exported goods on an exit duty at the general rate of 2% of the assessed value, with the exception of:

- industrial products manufactured in Cameroon, crude animal, vegetable and mining products having been worked or processed in Cameroon, which remain exempt from export duties;

- the following products which are subject to an exit duty at the rate of 5%: arabic gum, rice, palm oil, chilli, kola nut, millet, sorghum, pepper, the vegetable called "Gnetum Africanium (Eru/Okock);
- timber exported in logs or shipped to industrial free points which are subject to a levy at the rate of 30% of the assessed value of each species;

324. The prior recovery of all or a portion of customs duties and taxes on the re-export or re-dispatch of goods which have benefited on importation from a special measure of total, partial or suspension exemption of customs duties and taxes.

325. The computer fee for the development of information and communication technologies, customs modernization projects and the monitoring of customs activity is set at a rate of 0.45% of the assessed value of goods with however, a ceiling of 15,000 CFA per export declaration.

326. Arms and their parts, as well as ammunition in Chapter 93 of the Customs Tariff, imported by persons other than those of public law, are subject to excise duties at the general rate of 25% of their assessed value, to the exclusion of products of 93.05 and 9307.00 000.

327. The elimination of the 5% import duty on capital goods intended for investment provided for in paragraph 2 of Section 6 of the Finance Law for the 2007 financial year.

328. The institution of a lateness interest of 1.5% in customs duties and taxes due per month of delay within the limit of 50%, payable by persons who have not paid the Customs duties and taxes thirty (30) days after the liquidation of the declaration in detail.

329. Gas cylinders for domestic use are exempt from value-added tax only for the 2018 fiscal year.

Agricultural watering cans of 3924.90.00.000, microscopes of 9011.80 00 000, and some products of the drugstore listed in Annex I of Section 128 of the General Tax Code are also exempt from the value added tax on importation.

330. The Common External Tariff of steel sheets in coil of tariff headings 7208.100.00.000 to 7208.39. 00. 000 and 7209.15.00.000 to 7209.90.00.000, coil steel sheets, painted, coated or plated of 7210.61.00.000 to 7210.90.00.000 and 7212.40.00.000 to 7212.60.00.000, machine wires of diameter less than 5.5 mm of 7213.91.00.000, 7213.91.10.000 and 7227.90.00.000, domestic gas cylinders of 7311.00.00.000 and canned sardines of 1604.13. 00,000 is set at 10% for the 2018 budgetary year.

331. In the industrial context, when a product is at the same time an input and a final consumer product, the Director General of Customs may, after on-the-spot verification and assessment of the transformation process, authorize a change of tariff of that
product in accordance with the provisions of Article 5 of Annex 2 of Act 7/93-UDEAC-556-556-SE1 of 31 June 1993 revising the Common External Tariff and setting the terms for the application of the Generalized Preferential Tariff.

332. A liable person who abstains, uses delaying tactics or refuses to disclose the documents requested during a customs inspection is liable to the penalties provided for in Article 399 of the CEMAC Customs Code, without prejudice to an adjustment to the basis of the objective elements reconstituted by the Administration. The documents not communicated during a control after express complaint of the auditors leaving written trace cannot be produced later during the litigation phase.

333. The Customs Administration is entitled to resume control or verification over a previously controlled period and on the same subject in the event of findings, on the basis of new hidden elements, by the person controlled during the inspection, discovered in the accounting and financial entries less than three years.

334. 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.

335. The Customs Administration may, in the fight against tax incivism, suspend the customs activities of dishonest taxpayers, order the blocking of their bank accounts, affix seals to transport equipment and premises which permit them to mask or commit fraud and bring a seizure action to third party holders.

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

337. The Preferential Tariff (PT) of the Economic Community of Central African States (ECCAS) shall be applicable in Cameroon from 1 January 2018.

2.2.1.19. REGISTRATION FEES FOR MORTGAGES AND PREVILEGES

338. 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.

339. It should be noted that this measure only differs 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.
340. 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.

2.2.2. SERVICE REVENUES

341. 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.

342. 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.

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

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

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

2.2.3. REVENUE COLLECTION SERVICES

346. The accounting documents of an intermediate revenue collection officer (journal, receipt booklets) must be numbered by the authorising officer and initialled by the territorially competent Treasurer Paymaster General or by the Accountant for Public Establishments (PEs), the Municipal Treasurer for RLAs.

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

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

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

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

350. 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).

351. 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.

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

2.2.4. PROCEDURES FOR THE LIQUIDATION AND RETENTION AT THE SOURCE OF TAXES AND DUTIES RELATING TO THE EXECUTION OF IMPREST ACCOUNTS AND THE DISBURSEMENT OF FUNDS

2.2.4.1. DIFFERENT DEDUCTIONS TO BE MADE

353. Taxes and duties due on expenditure executed following imprest funds, cash advances, disbursement of funds, works under State supervision, direct intervention, works executed through bodies for State missions and the CAS, are liquidated on the bases of expenditure statements.

354. Decisions on the disbursement of funds must be accompanied by a statement of expenditure containing in an exhaustive manner the expenditure to be made.

355. The expenditure statement as well as the decision for the commitment of the expenditure must present in a detailed manner, the nature of the different operations to be carried out (acquisition of goods and services, honoraries, emoluments, mission allowances...), the tax exclusive provisional cost of each operation, the corresponding tax, and the amount all taxes inclusive.

356. The deductions to be made by the authorising officers in respect of the decisions for provision of funds and on imprest accounts, as the case may be, are as follows:
1. For goods and services: the Value Added Tax (VAT) at the rate of 19.25%, the advanced Income Tax (AIT) at the single rate of 5.5% whatever the regime the amount corresponding to registration fees at the rate of 5% or 2% (depending on whether the amount is less than or greater than five million (5000 000) FCFA and the net amount to be collected;

2. For other staff costs: taxes, levies or deductions as provided for in the texts granting the financial benefits concerned (the PIT, the NCIT), and the net amount to be collected which will be the difference between the total amount of the decision and the total amount of deductions to be made;

3. For financial benefits excluding salaries and those not governed by texts, allowances granted to members of committees, commissions and working groups, the remuneration of athletes and artists, the remuneration allocated to the members of the boards of directors of Public Establishments, public and semi-public enterprises for whatever reason: Non-Commercial Income Tax at the rate of 11%;

4. the 5.5% advance on the fees, emoluments and commissions paid to practitioners of liberal professions regardless of their tax system;

5. the Special Income Tax paid abroad (SIT) at the rate of 15%, 10% or 5% on benefits paid to persons domiciled abroad (7.5% only paid technical assistance in France) with the exception of services related to medicines and medical consumables that are exempt from SIT;

6. 15% retention tax on rents paid by advance funds, where applicable.

2.2.4.2. MECHANISM FOR RETENTION OF TAXES AT SOURCE

357. The amounts of taxes, duties and deductions thus paid by the authorising officer shall be withheld at the time of payment by the assigning public accountant.

358. The liquidation and retention of the different taxes and duties will be made on each disbursement of funds or cash advances, on economic natures that would give rise to them if the expenditure had been made in the normal procedure.

359. This will be the case for expenses on seminars and other committees and working groups, purchase of transport tickets, participatory budget monitoring and all other domains, except salaries, bonuses and statutory allowances, gratuities and other financial benefits normally exempt from VAT, of which the disbursement of funds remains the normal procedure. These financial benefits are subject to the taxation provided by the text creating them.
360. Public enterprises or bodies effecting payments for the State (Road Fund, CAA, SNH) are equally required to retain taxes and duties on the bases of the invoices or the decisions for the disbursement of funds relating thereto.

361. The Financial Controllers and the Public Accountants are invited, during their interventions, to ensure the scrupulous respect of these provisions which are part of the option of improvement and promotion of quality expenditure.

362. Every cashier or revenue service manager is obliged to declare his/her existence to the fiscal administration within 15 days from the date of his/her designation.

363. The cashiers and managers of public funds are obliged to submit to their competent taxation centers latest on the 15th of the month following the end of each quarter, a detailed statement of expenditure paid with the funds received by them, as well as the taxes and duties retained at source during the provision of the said funds and those eventually retained and paid in by themselves for the purpose of regularisation.

2.3. EXECUTION OF THE BUDGETARY OPERATIONS UNDER EXPENDITURE

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

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

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

365. The commitment authorisations opened correspond to the upper limit of expenditure which may be subject to legal commitment during a fiscal year. The duration of the engagements that the commitment authorisations allow to subscribe is at most three years, that is to say that the committed expenditure can give rise to payment only over a period of at most three (03) years. Therefore, no commitment will be allowed for contracts running for more than three years.

366. The payment appropriations opened, in turn, correspond to the upper limit of expenditure which may be subject to payment under a fiscal year to cover the commitments undertaken within the framework of commitment authorisations.
367. Thus, the expenses shall be committed within the limits of the commitment authorisations opened and paid within the payment appropriations opened.

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

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

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

a. Materialisation of the commitment

369. 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.

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

i. Legal commitment

371. 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.

372. 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.

373. 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

374. 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.

375. 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.

376. 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

377. 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.

378. 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.

379. 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.

380. 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.

381. 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.

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

383. 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.

2.3.1.3. SPECIFIC RULES FOR MANAGEMENT OF THE COMMITMENT AUTHORISATIONS AND PAYMENT APPROPRIATIONS

384. 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.

385. 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.

386. 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.

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

388. 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.

389. 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.
390. 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.

2.3.1.4. MODIFICATIONS OF APPROPRIATIONS AND WITHDRAWAL OF COMMITMENT

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

392. 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.

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

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

   - from budgetary head to budgetary head, by decree of the Prime Minister;
   - within the same budgetary head, from one section to another or from one programme to another, by order of the Minister in charge of Finance;
   - within programmes by order of the Minister concerned, within the limit of 15% of the initial endowment after the financial controller’s visa.
395. With regard to Public Establishments, transfers of appropriations may be made during a given financial year as follows:

- between sub-programmes, by authorisation of the deliberative body, within the limit of 15% of the initial allocation;

- within a sub-programme, by decision of the executive body, up to 15% of the initial allocation.

396. In any case, the cumulative amount of appropriations having been transferred in the course of the same year, both at the level of the State and at the level of Public Establishments, must not exceed 5% of the budgetary appropriations for the year for each of the sections.

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

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

399. 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.

400. 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.

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

401. 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.

402. 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.

403. The programme managers shall provide information, in their annual performance reports, the state of the commitment authorisations and payment appropriations opened and consumed and shall establish a schedule of the payment appropriations corresponding to the coverage of the commitments contracted. For this purpose, the public accountant shall forward on a quarterly basis to the programme manager the state of consumption of the payment appropriations on the operations passed for payment.

2.3.2. PRINCIPLE OF WORK DONE AND EXPENDITURE EVALUATION

2.3.2.1. PRINCIPLE OF EFFECTIVE WORK DONE AND ITS EQUIVALENT REMUNERATION

404. 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.

405. 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.

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

2.3.2.2. EVALUATION OF EXPENDITURE

407. 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.
408. The award of a contract at unit prices that are not in line with official price lists or that do not fall within the generally accepted price range is considered an irregularity.

409. Whenever an equipment, a supply or a service which is the subject of a public order does not feature on the official price list, the services of the Ministry in charge of prices must systematically be contacted by the authorising officers for the purpose of expressly setting the prices to be used in the public order, and within a period of 07 days. In this case, an addition is made to the official price list.

410. 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.

411. 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.

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

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

2.3.3. PUBLIC CONTRACTS AND ADMINISTRATIVE PURCHASE ORDERS

2.3.3.1. GENERAL PROVISIONS

414. 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.

415. 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.

   a. Registration requirement

416. All public contracts and jobbing orders paid on the budget of the State that of Regional and Local authorities, Public Corporations, publics Establishments and that
of other public entity receiving public subsidies shall follow the registration formality. The same thing holds true for contracts on external funding.

417. Exempted from the requirement of the registration formality as well as from the obligation to affix the dimension stamp and this, whatever the mode of acquisition or payment are government orders relating to fuel and lubricants and those constituting minor expenses.

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

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

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

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

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

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

424. Moderations or partial waiver of penalties or fines may be accorded on registration and stamp duties when the lateness exceeds one ...1, month only after payment of the principal duties increased by a fiscal fine of 10 percent.

b. Registration file

425. It is composed of the following documents:

- a pro forma invoice specifying the amount Excluding Tax (ET) and the amount Including Tax (IT);
- an administrative purchase order duly signed by both parties;
- a valid business licence;
- an attestation of non indebtedness signed by the head of the relevant tax structure not more than three (03) months old.
c. Registration fees

426. Registration fees are set at the rate of 5% for contracts of less than five million (5,000,000) FCFA and 2% for those of five million (5,000,000)FCFA and above, for all orders paid from the budget of the State, RLAs, PEs, bodies receiving public subsidies.

Orders from public enterprises for their part are subject to proportional registration fees of 2% for contracts of less than CFA 5,000,000 francs and 1% for those of CFA 5,000 000 francs and above.

427. The 2018 finance law abolishes the regime of derogatory registration at the fixed rate of fifty thousand (50 000) FCFA hitherto reserved for contracts financed externally. Henceforth, all public orders or commands no matter their source of financing are subjected to the common law regime of registration at the proportional rates.

428. The commitments issuing services shall retain a copy of the registered instruments accompanied by a photocopy of the receipt of payment into the Public Treasury of the fees related thereto.

2.3.3.2. TAX REGIME

a. General principles

429. Contracts entirely financed with State owned resources are not exempted from duties and taxes, except a legislative provision states the contrary.

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

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

432. The taxes and duties normally supported by the successful bidder of the contract or the jobbing ordered are not taken into account. These include:

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

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

b. Tax clauses

434. Public contracts are signed inclusive of all taxes. They are subject to taxes, levies and customs duties provided for by the legislation in force. These provisions apply to all contracts signed by the State, Public Corporations and Establishments, Regional and Local Authorities or any public law entities enjoying or not, legal personality and financial autonomy, no matter their way of settlement: cash advances, payment order, bank transfer etc.

435. Only registered natural persons or corporate bodies, holders of a Unique Identifier number (UID) assigned by the Directorate General of Taxation and regularly registered in the records of a Taxation Centre shall be allowed to bid for government contracts. The justification of belonging to the card index of a Taxation Centre is done on presentation of a certificate of non indebtedness. These tax obligations, of filing tax returns and payment of taxes due, are the same for foreign companies that are successful bidders.

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

437. When in a convention or in a contract, it is stipulated that the funding is concluded exclusive of taxes, it should be noted that tax exclusive is only on the value added. In no circumstance should the tax exclusive notion be applied to taxes and duties other than VAT.

c. Commitment and payment of taxes and customs duties

438. The administrations have budgetary allocations meant for taxes and customs duties relating to importation operations within their competences. The transfer of votes is done at the beginning of the financial year in favour of the competent
Treasurer Paymaster General for the amount corresponding to the provision made for importations

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

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

   d. The fiscal regime of public orders or commands executed by a group of enterprises

441. The 2018 finance law fixes the fiscal regime of public orders executed by a group of enterprises. This varies depending on whether it is a joint group or a solitary group.

442. When the grouping is solitary, the fiscal regime applicable to contracts is that which applies to the chief enterprise of the group. For a joint grouping, each member is liable to taxes according to the fiscal regime corresponding to their situation.

443. For the purpose of illustration for a solidarity grouping constituted of an enterprise domiciled in Cameroon and another established out of Cameroon, AIR would be the retention applicable if the chief enterprise is that domiciled in Cameroon. On the other hand, the SIT would be applied if the foreign enterprise is the head of the group.

444. In the hypotheses that it is a joint, the foreign enterprise shall be subject to the SIT meanwhile the enterprise domiciled in Cameroon will be subject to AIR.

2.3.3.3. PUBLIC CONTRACTS

   a. Contracts and jobbing orders

445. 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;
- the resort to a private consultant for contract thresholds fixed by the regulations in force and the instauration of the follow up and technical revenue committee for service and intellectual contracts.

446. Authorising officers should desist from:

- signing and engaging jobbing orders and contracts not bearing the prior financial visa of the competent financial controller;
- splitting up votes to evade the regulations or the contract award thresholds;
- accepting services or supplies without prior legal commitments;
- dealing with third parties or enterprises facing difficulties or undergoing judicial liquidation;
- modifying the consistence of the services without additional clauses;
- supporting the mission and travel expenses of public agents in charge of controlling the works through the contract of the company;
- committing the remainders of investment votes resulting from the play of competition, the said remainders being considered as budgetary economies.

447. 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.

448. 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.

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

450. 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 a vis the Tax administration;
- a copy of the bank identification;
- the prior endorsement of the MINMAP for draft contracts that fall under his threshold of competence.

451. 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;

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

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

454. 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.

i. Caution and guarantee relating to public contracts

455. 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.

456. 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.

457. 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

458. 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.

459. 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.

460. 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.

b. Purchase order

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

462. 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.

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

   a. a draft administrative purchase order ;
   b. a form expressing the needs ;
   c. a pro forma invoice ;
   d. the supplier’s administrative file ;
   e. a commitment certificate ;
   f. a certificate of non-exclusion from public-contracts.

464. 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.

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

   - Chairperson: the accredited authorising officer or his representative;
   - Rapporteur: the official in charge of stores-accounting operations, 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.

466. 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 2018 financial year.

2.3.4. MANAGEMENT OF APPROPRIATIONS OF COMMON EXPENDITURE HEADS

467. 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.

468. 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.

2.3.5. VARIOUS EXECUTION PROCEDURES

2.3.5.1. PAYMENT BY CASH

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

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

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

471. 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.

472. 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, otherwise face 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.

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

2.3.5.2. COMMITMENT OF EXPENDITURE

474. Budgetary expenses are committed according to the following procedures:
a. Pay voucher procedure

475. 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.

476. 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 favor of public agents correspond to their grade, their status, their identification (name and surname, salary code, employer ministry, place of residence, duty, management position, matrimonial situation, etc...);
- the statutory deductible elements (personal income tax, Cameroon Housing Loan Fund, audio-visual royalties, council tax, special council surtax, pension contributions), and temporary seizures on salaries (alimony), reimbursement order, reimbursement of advance salary or pension, revenue liquidation bulletins, debits, are in compliance with the regulation in force;

- Salaries transferred to unidentified accounts are systematically returned to the Public Treasury;

4°) 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.

477. 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.

478. 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.

479. 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.

480. 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

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

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

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

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

c. Purchase order procedure

485. The purchase order procedure shall apply to votes transferred to all decentralised services, including those situated within the Mfoundi Division. It shall equally apply to the central services implanted out of Yaoundé as well as Diplomatic and Consular Missions and to PEs and RLAs.

d. Automatic transfer of votes

486. The Automatic transfers of votes on the recurrent budget to deconcentrated services shall be done in instalments of two semesters (January 2018 and July 2018) each corresponding to half of the budgetary allocations inscribed on the lines concerned.

487. Nevertheless, votes for expenditure relating to school reopening, shall be transferred in totality as from the month of July 2018.
488. Votes for the running of primary schools shall be managed under imprest accounts.

489. 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.

490. 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.

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

492. 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.

493. 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.

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

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

496. 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, without which, designate interims.
e. Ad hoc transfer of votes

497. 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.

498. 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.

499. 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.

500. 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.

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

502. 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.

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

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

505. 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

506. 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.

507. 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 provision of funds

508. The procedure for provision of funds is strictly prohibited, except in the case of an express written derogation by the Minister of Finance. The request for the MINFI's prior approval must be accompanied by a bill of expenditure. However, the prior approval of the Minister of Finance is not required as regards the payment of wages, bonuses, gratuities and allowances provided for by the regulations in force. Transactions carried out in accordance with the procedure for provision of funds shall give rise to the production of a formal statement of account, forwarded to the competent Financial Controller for auditing 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 documents.

509. In the case of PEs and RLAs, the authorisation to disburse funds is granted by the competent legislative body.

510. As Principal Revenue Authorising Officer, the approval referred to in point 482 above, is exclusively given by the Minister of Finance. Therefore, no Financial Controller can avail himself of this prerogative under pain of incurring his personal responsibility. However, this approval is not applicable as regards appropriations linked to the participatory monitoring of public investment by the committees created by Decree No. 20/2013/7987/PM of 13 September 2013.

h. Supplying of funds to Treasury stations abroad

511. 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.

512. 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.
513. 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

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

515. The authorization for the creation or reopening of imprest accounts in PEs and RLAs is given by the deliberative body. With regard to the RLAs, the procedure of the imprest account is that provided for by the order No. 2012/00000178/MINFI of 30 October 2012.

516. All the imprest accounts of the 2018 financial year shall be closed on 31 December 2018. They shall eventually reopen only after the closing of accounts by the Minister in charge of Finance. Any irregularities noticed and recorded in the closing report may prevent the reopening of an imprest account and expose the imprest accounts managers to administrative sanctions in conformity with the regulations in force.

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

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

518. 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.

519. The requests for the opening of imprest accounts should clearly indicate alongside the volume and amounts requested the full names, and salary code number of the authorising officer, the imprest account manager and the agent designated for stores-accounting operations.
520. The decision to open an imprest account shall clearly specify the nature and the volume of eligible operations, the latter being detailed per expenditure item and their respective amounts.

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

522. During the closure of accounts, the closing accounts held by the paymaster shall be collected by the auditor and deposited at the competent financial controller for deconcentrated 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 Finance Controller as the case may be.

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

524. 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.

525. The imprest accounts administrator shall produce receipts testifying to the transfer to the treasury taxes and deduction relating thereto.

526. Expenditure incurred on imprest accounts shall comply with the regulations in force relating to prices, government contracts and the registration of Administrative Purchase Orders. Therefore, the composition of the expenditure file should be the same as in normal procedure.

527. Any expenditure below or equal to CFA one hundred thousand (100 000) francs is a minor expenditure. In this respect, derogating from the classic rules of public orders, it shall be 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.

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

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

530. 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.

531. In any case, public accounts (revenue accounts, imprest accounts) should be closed at 31 December 2018, at the initiative and supervision of the Minister in charge of Finance or his local representatives. Funds held by the managers at this date should be paid into the Treasury against a receipt and the supporting documents transmitted to the Directorate General of Budget.

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

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

j. Procedure for settling committed but unpaid expenditure

533. Shall be eligible under this category, expenditure executed in the course of the 2017 financial year, but not paid for.

534. Expenditure realised on these votes gives rise to a new commitment done in priority on the votes of the 2018 financial year for each government department concerned.

535. 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 nonpayment signed by the Head of the competent Treasury Station;
- the tax file of the enterprise.
536. The file thus constituted is addressed to the principal authorising officer with competence for commitment.

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

2.3.5.3. CONSIGNING OF BUDGETARY VOTES AND CONSTITUTION OF ASSETS (ACCOUNTS 420 AND 450)

538. The deposit accounts “450” are opened in the books of the public Treasury solely to the benefit of the administrations generating the revenue. The payment of funds into these accounts by procedure of disbursement of funds is prohibited.

539. The provision of funds into account “420” by the procedure of disbursement of funds is prohibited.

540. In a bit to ensure the respect of the budgetary procedure and to ease the constrains on the State treasury, all reservation and consignment of budgetary votes, all constitution of assets in respect of accounts “420” and “450” in anticipation of the execution of an activity are formally prohibited.

541. The accounts “450” of entities that do not generate revenue are closed on 31 March 2018 at the latest.

542. All votes not committed at the close of the financial year are cancelled in order to respect the principle of the annual budget.

2.3.5.4. CASH ADVANCES

543. Any cash disbursement shall therefore be subject to reserving of the corresponding votes and the presentation of documents justifying the expenses to be paid for, in accordance with the norms and procedures provided for by the instruments in force. However, where exceptional circumstances warrant cash advance, the disbursement of funds shall be subject to the presentation of a decision duly signed by the Minister in charge of Finance accompanied by an attestation showing the availability of votes issued by the Director General of Budget and clearly indicating the budgetary head that shall support the expenditure in due course. These advances should be covered within a period of thirty (30) days in favour of the Paymaster General of the Treasury at the diligence of the principal authorising officer.

2.3.5.5. SOVEREIGNTY EXPENSES

544. Sovereignty expenses are granted on the occasion of missions abroad by members of government and official ranking as such. Their amount is fixed by the competent authority, which is the President of the Republic or the Prime Minister as the case may be.
They take the form of a written approval, notified to the beneficiary, and are imputed on the budgetary head of the authority benefiting from the expenditure.

2.3.5.6. ALLOCATION OF EXPENDITURE

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

2.3.5.7. DESIGNATION OF CORRESPONDENTS

546. 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.

547. 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.

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

549. 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

550. 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

551. 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.

552. 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.
553. 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

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

555. 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.

556. 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

557. 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.

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

559. 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.

560. 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.

561. Financial services should see to it that the draft decisions submitted for budgetary visa must conform to the regulations in force.
562. Sitting allowances can be paid within the framework of committees in accordance to the regulation in force.

563. 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.

564. 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.

565. 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. This consent will deal with the quality of the potential beneficiaries, the amounts to be allocated and the periodicity of their allocation. 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.

566. Specific allowances, specific bonuses and special duty allowances may be incurred quarterly within the limits of available appropriations, on presentation of a nominative statement of beneficiaries and proof of the so-called special duties.

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

2.4.1.4. OVERTIME

568. The payment of overtime remains suspended, with the exception of overtime put in by personnel working in the cabinets of Government Ministers and personalities ranking as such. Also, the payment of overtime other than those relating to the on-going fiscal year shall be forbidden, except for those owed during the October – December 2017 quarter.

569. 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**

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

571. 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**

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

573. Personnel lodged by the State are no longer entitled to the housing allowances. The financial controllers of the administrations are in charge of deleting the code relating thereto.

2.4.1.7. **ADMINISTRATIVE LEASES**

574. 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

575. 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.

576. 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.

577. 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

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

579. 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.

580. 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.

581. 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)

582. 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

583. 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

584. 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

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

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

587. 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.

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

589. 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.
590. The control engineer’s responsibility is total as concerns defects and over-valuations of quantities and measurements.

f. Recourse action

591. 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.

592. 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.

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

594. 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.

595. 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

596. 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.

597. These contracts are signed by the competent contracting authorities.

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

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

h. Administrative Vehicles

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

601. Rolling stock acquired as part of national projects to provide logistical support must be registered at the State’s car pool.
602. 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.

603. 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.

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

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

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

607. 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.

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

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

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

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

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

612. 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

613. 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.

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

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

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

j. Preserving and handling State property

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

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

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

k. Replacement of State property

620. 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.

621. The sale of any public 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

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

623. 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 power of reforming of the superior and the availability of budgetary appropriations.

624. The non-performance of a mission, noted in particular by the absence of a mission report after collection of the related costs, renders the mission fictitious and exposes the offender to the penalties provided for this purpose, at the diligence of the prescriber of the said mission or the superior of the public official concerned.

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

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

627. 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.

628. 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.

629. 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.

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

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

632. 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.

633. 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.

634. 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.

635. 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.

636. 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.

637. The total duration of out-of-station movements for a State employee, excluding administrative tours, shall not exceed one hundred (100) days during a financial year, at the risk of being rejected, except a waiver is granted:
- for travels abroad, by the Prime Minister, Head of Government or by the Presidency of the Republic;
- for travels within the country, by the principal or secondary Authorizing Officer.

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

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

640. 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.

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

642. 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.

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

644. Every mission must be sanctioned by a mission report required at any eventual post control.

- Transfers

645. 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.

646. 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.

647. 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.
648. In any case, instruments specifying the conditions for managing junior staff shall be applied even to teaching staff.

649. 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**

650. 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.

651. 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.

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

653. 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.

654. 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 updated periodically by the Syndicate is forwarded to the authorising officers and the Financial Controllers for all useful ends.

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

656. 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.

657. 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.
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.

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

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.

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

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

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 decision for the disbursement of funds, as the case may be, is an authorization when it is signed by the competent minister.

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

665. 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.

666. 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.

667. The provisions of points 665 and 666 above are only applicable to training courses of a long duration as provided for by the professional training regime of State personnel

iii. Scholarships

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

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

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

c. Payment of allowances for telecommunications services

671. 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.

672. 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.

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

674. 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

675. 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.

676. 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.

677. 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.

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

e. Supply of fuel and lubricants

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

680. 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.

681. Secondary Authorising officers may get fresh supplies from fuelling stations, in the absence of marketers using the funds disbursement procedure, based on a decision signed by the competent administrative authority to the benefit of a service provider.

g. Road and bridge maintenance expenditure

682. 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.

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

h. Hiring of buildings

684. 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.

685. 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.

i. Hiring of rolling stock and equipment

686. 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

687. 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.

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

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

j. Ordering of administrative forms

690. 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

691. 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.

1. Evacuation for health reasons

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

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

694. 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.

695. 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.

696. 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.

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

698. 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.

699. 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

700. 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.

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

702. 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.

703. 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

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

705. 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.

706. The validation of the expenditure liquidated and confirmed by the authorising officer shall be done by the relevant Financial Controller.
707. 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.

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

- a registered administrative order signed by the authorising officer and the supplier, accompanied by the registration receipt;
- a pro-forma invoice, a jobbing-order or a contract regularly signed by the competent authority;
- 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;
- a stamped final invoice or a payment certificate in four (4) copies, paid 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.

709. 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.

710. 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.

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

2.4.2.4. PAYMENT PROCEDURE IN TREASURY STATIONS

712. 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.

713. 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.

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

715. 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.

716. 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.
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

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

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.

The Directorate General of Budget shall commit the quarterly payment of this subsidy. The recurrent subsidies are committed quarterly after forwarding to the Ministry of Finance for the procedure of establishing a statement of account justifying the use of the previous quarter’s subvention, including committed expenses on internal funds, administrative accounts and a copy of the management accounts of the 2016 financial year.

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

b. Management

The treatment of files forwarded to the MINFI by Public Corporations is subjected to the attachment of the certified financial statements for the 2017 financial year.

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

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.

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.
c. The statement of account

726. 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

727. 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.

728. 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

729. 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.

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

2.5.2. RESTRUCTURING, LIQUIDATION AND REHABILITATION EXPENSES

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

732. A joint MINFI-MINEPAT order shall evidence at the beginning of the year and in any case before the 31 January 2018:
- 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.

733. 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.

734. 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**


736. These expenses shall comprise: the general recurrent appropriation and the general investment appropriation.

737. The general recurrent appropriation is meant for the following uses:
- salaries of personnel and elected officials;
- running costs resulting from the exercise of transferred competences;
- functioning of decentralized services;
- functioning of the National Decentralization Council;
- functioning the inter-ministerial committee on local government;
- expenses for the functioning of some councils in difficulty.
The provision of these funds shall be done on quarterly basis, through FEICOM by a MINFI/MINATD joint order.

738. The distribution between these uses shall be fixed by Decree of the Prime Minister and Head of Government.

739. The general investment appropriation is meant for the following uses:
- investment expenses of Regional and Local Authorities (RLAs);
- partial financing of investment expenses resulting from the exercise of the competences transferred by the State;
- investment needs of decentralized services;
- conduct of preparatory works for transfers of studies and other reforms to accompany the decentralization process;
- special or emergency equipment expenses in favour of some RLAs facing difficulties.

The funds relating thereto shall be allocated through transfer of votes, after report by MINATD/MINEPAT joint order of the distribution and the beneficiary RLAs, before 15 February 2018.

740. The expenses corresponding to the transferred competences shall be executed in conformity with the following provisions:
- inclusion in the budgets of the ministries;
- information of the Mayors benefiting from the said appropriations by the ministry transferring them;
- automatic transfer of votes to the Municipal Executives;
- assignment of transferred expenses to the corresponding municipal tax collector’s office;
- respect of the budgetary nomenclature in force.

741. 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.

742. In keeping with the principle of separation of authorising officers and accountants, he shall be the only one to handle the accounting instruments and documents notably cheques that he shall co-sign with one of his collaborators.

743. As concerns Sub-Divisional Urban Councils and while awaiting the appointment of specialized financial controllers in them, control of regularity shall be done by the Specialised Financial Controller to the City Council of attachment.

744. The payment of expenses by municipal executives shall be done concomitantly on purchase order and the communal money order.

745. The purchase orders are withdrawn from the territorially competent Financial
Controller who, at the time of withdrawal, assigns a budgetary number to the authorising officer where the latter does not have a salary code number. To this end, the mayors provide the latter with a photocopy of their national identity card.

746. In order to ensure the settlement of the expense, the Municipal Revenue Collector shall transmit the following documents on mail enclosure slip to the relevant Treasury General, in addition to the documents relating to the nature of the expenditure:
   - the purchase orders (net, taxes, guarantee deduction);
   - the duplicates of the money orders bearing the stamp “SEEN, GOOD FOR PAYMENT”;
   - a photocopy of the expenditure authorisation;
   - the “Net to be Paid” transfer order in the name of the beneficiary;
   - the duplicate of the guarantee deduction order for the consignment of the accounts of the TPG.

747. However, for personnel expenditure and all the other expenses payable in cash, the territorially competent Sub-divisional Treasurer or Revenue Collector is authorised to pay them.

748. In view of the consolidation of information relating to the execution of the budget, the Municipal revenue Collectors are bound to keep the forms for the follow up of budgetary expenditure operations and to return them to the Divisional Financial Controllers within five (05) days as from the end of the month.

2.6. PUBLIC INVESTISSEMENT OPERATIONS.

749. 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

750. 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.
751. The projects logbook shall thus serve as a basis for any budgetary endorsement. Thus any modification therein should obtain the prior approval of the MINEPAT.

752. 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.

753. 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

754. 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.

755. 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 2018.

756. 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.

757. 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.

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

759. 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.

760. 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.

761. All ad hoc transfers of votes must be done without delay and notably before 31 March 2018 as concerns investment expenditure and 30 June 2018 with regard to recurrent expenses. Beyond these dates, the prior authorisation of the MINFI shall be formally required.

762. 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 2018 PIB contracts

763. For purposes of follow-up of public contracts award activities and in order to speed up the pace of consumption of public investment votes, conferences on the programming of all contracts to be executed using Public Investment Budget votes shall be organised by the Ministry of Public Contracts on 15 January 2018, at the latest.

764. 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.

765. 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 2018 at the latest.

b. Award of contracts

766. The award of contracts shall take into consideration the programming set during the conferences relating thereto. In addition, the applications for authorisation of eventual execution in the hands of trustees shall be forwarded to the authority of public contracts, after having received a non objection of the Minister of Finance.

767. Operations carried out on a regular basis are subject to taxes, duties and deductions provided for by the legislation in force. Financial Controllers ensure their effective liquidation; the Public Accountants shall ensure the collection at the time of payment of the expense.

768. Financial Controllers shall desist from putting their visa on draft contracts to be signed on the State budget after 15 October 2018, except where multi-yearly contracts are involved. For that, any authorisation of automatic or ad hoc expenditure which would arrive beyond the 15th of October 2018 shall not be admitted, except otherwise authorised by the Minister of Finance.

c. Commitment of PIB contracts

769. The commitment of 2018 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.

770. The Financial Controller is expected to ensure the application of this provision, by systematically rejecting all commitments that do not comply with these prescriptions.

771. In order to guarantee efficiency in the follow up and control of the execution of the PIB, a copy of any jobbing order or contract should be forwarded to the Ministry in charge of Public Investments and to the Ministry in charge of Public Contracts for projects managed at central level and to decentralised services of these two Ministries for those managed at Regional, Divisional level or projects transferred to Regional and Local Authorities.

772. 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.

773. 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.

2.6.2. INVESTMENT SUBSIDIES

774. 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..

775. All decisions for the disbursement of investment grants must specify:
   - the expected results in relation to the programme objectives and actions that the funds are supposed to support;
   - the activities to be carried out and the subsequent physical units;
   - the implementation deadlines.
   
   To do this, the disbursement of investment subsidies should indicate of the specifications according to the model in Annex 2.

776. 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.

777. Investment subsidies granted to Public Bodies and Establishments, apart from rehabilitation funds, are committed following a decision of the supervisory Ministry at the beginning of the financial year, then paid to the beneficiaries, and this, before 28 February 2018. Copies of these decisions as well as that of the detailed projects log book of these subsidies are systematically forwarded to the competent MINEPAT and MINMAP services for purposes of follow up and control of the physical realisation.

778. 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.

779. 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

780. 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 2018. The financial services should give priority to the settlement of works being realised in these zones.

781. 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

782. For the sake of monitoring and in order to ensure the effective mobilization of counterpart funds in a timely manner, disbursement programming conferences are organized by the competent services of the MINEPAT and the MINMAP at the beginning of the budgetary year. These conferences fix, for each project:

a. the tables of conventional commitments of the parties;
b. the amount of disbursements expected from the Technical Financial Partners (TFPs);
c. the allocation and expenditure statement of counterpart funds in actual expenditure;
d. the schedule of project implementation activities and the commitment plan;
e. the state of maturity of the operations to be performed;
f. the chain of results expected (deliverables, effects and impacts);
g. the programming of equipment to be imported and the realization of works that would necessitate the issuance of attestations taking into account customs duties and dues;
h. operations of counterpart funds in actual expenditure that will be executed by disbursement of funds to the benefit of the National Debt Sinking Fund and those that would be in normal procedure.

783. With regard to counterpart funds in customs taxes and duties, applications for the establishment of the support certificates (APEC) sent by the principal authorising officer to MINEPAT, should be accompanied by the following documents:

- a. the number of the convention;
- b. the name of the TFP;
- c. the title of the project;
- d. the successful bidder of the contract;
- e. the designation, nature and quantities of the imports;
- f. the amounts of taxes and customs duties to be borne;
- g. the customs declaration;
- the last quarterly report on the physical and financial execution of the project.

784. Counterpart funds, evaluated during the conferences on disbursements programming are authorised either by the competent services of MINEPAT or by the supervisory Ministries of the projects and this no later than 28 February 2018 and deposited in accounts opened in the books of the Public Treasury.

785. The applications for the provision of counterpart funds forwarded by the principal authorising officer to MINEPAT, should comprise, in addition to the documents listed in point 632 above:

- the statement of account of the appropriation of the previous fiscal year, where necessary;
- the decision appointing the project manager and the steering committee;
- the report of the discharge of the previous allocation;
- the list of project managers;
- the state of execution of the projects;
- the statement of disbursement of the external funds of the said projects.

The applications should be made before 15 February 2018.

2.6.4.2. PROJECT MANAGER

786. A project manager with specific job prescriptions shall be appointed for every jointly funded project.

787. Heads of ministries shall forward to the MINEPAT and to the MINMAP as from the month of January 2018, the list of all the project managers duly designated.

788. Being in charge of centralising project-related data, the Project Manager shall initiate expenses related to the execution of the project and render account of its progress. He shall forward to the MINEPAT and to MINMAP, a quarterly report on the physical
and financial execution of the project under his charge. This report shall clearly distinguish external resources from counterpart funds, shall notably indicate the progress record of the contract award procedures, the level of commitments, the level of settlements, the level of payments and finally the state of execution of the physical units.

2.6.4.3. STEERING COMMITTEE

789. Each jointly funded project must be monitored by a steering committee comprising the government services involved in the realisation of the said project.

2.6.4.4. ALLOCATION OF COUNTERPART FUNDS

790. Counterpart funds other than taxes, dues and customs duties shall henceforth be transferred into the project accounts opened by the National Sinking Fund in the books of the Public Treasury with a view to consolidating and enhancing the follow-up of all the funds earmarked for the project. However, transfer into the said accounts by the General Pay Office shall be subject to the effective disbursement of the corresponding external funding.

791. Disbursements or transfer of funds into bank accounts opened by the Project Managers themselves at commercial banks are consequently prohibited.

792. It goes without saying that the transfer of counterpart fund votes towards other budgetary lines is still prohibited.

2.6.5. EXTERNAL FUNDING

793. Commitments on external funds shall follow the procedures laid down in the conventions.

794. 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.

2.7. CONTROLS AND MONITORING-EVALUATION

2.7.1. CONTROL OF EXECUTION

2.7.1.1. CONTROL OF LIQUIDATIONS AND AUDITS

795. 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.

796. These verification missions shall be reinforced by quarterly controls of physical realisation and audits whenever necessary.

797. The reports of the said missions shall be forwarded to the Presidency of the Republic and to the Prime Minister’s Office.

2.7.1.2. VISA PRIOR TO THE PAYMENT OF PUBLIC CONTRACTS

PAYMENT CERTIFICATES AND BILLS

798. Payment certificates and bills of services related to public contracts should bear the prior endorsement of the Minister in charge of Public Contracts or of his representatives in devolved services, before being forwarded to the authorising officer for the procedure to continue.

The modalities for the issue of the said endorsement shall be fixed by special instruments.

799. Penalties for late payment on the execution of public contracts shall be paid into the special appropriations accounts opened at the Public Treasury.

2.7.2. FUNCTIONING OF MINFISTRUCTURES IN ADMINISTRATIVE PUBLIC ESTABLISHMENTS AND SUBSIDIZED BODIES

800. The Specialized Financial Controllers and Accountants appointed to Public Establishments, Regional and Local Authorities and subsidized bodies are under the Ministry in charge of Finance. As a result, they cannot be considered as being on secondment to these structures. As such, their salaries and salary accessories are exclusively the responsibility of the Ministry of Finance.

801. The processing times of files in the Financial Controls and the Accounting Services are 72 hours maximum.

802. With particular regard to the accounting phase, any regularly authorised expenditure is settled within 72 hours, except in the event of a shortfall in liquidity duly recorded and notified to the authorising officer.

2.7.3. CONTROL MISSIONS

803. The Minister of Finance ensures the proper execution of the finance laws. This monitoring mission is exercised by means of the budget execution control (a priori), the budgetary control (a posteriori) and the performance audit (advice).

804. 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.

805. 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 the same ministry and to rationalize the controls, the missions relating to them as much as possible to be coordinated by the Budgetary Control, Audit and Expenditure Quality Division of the Ministry of Finance.

806. 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 announced, on the exclusive prescription of the competent Ministers.

807. Copies of the reports of these missions are forwarded to the Presidency of the Republic and to the Prime Minister’s Office.

808. These missions first and foremost have a pedagogic role especially in terms of dissemination of the state of the financial regulation during working sessions marking the end of the controls as well as giving the services appropriate documentation. They also have a repressive role, where applicable.
2.7.4. AUDIT MISSIONS

809. The structures in charge of audit and the quality of expenditure shall undertake audit missions within all the public and semi-public services in order to prevent, evaluate and control risks.

810. To that end, they shall audit the management systems and procedures, as well as evaluate the quality of public expenditure, that is, its effectiveness, efficiency and relevance.

811. During these missions, the controllers shall exercise the right to undertake any inquiry or investigations and to request from the controlled services any document necessary for the discharge of their missions in conformity with the terms of reference relating thereto.

812. Copies of the reports of these missions are forwarded to the Presidency of the Republic and to the Prime Minister’s Office.

813. On this occasion, the auditors shall, among other things, inform and advise the authorising officers, the public accountants, the imprest and revenue administrators, and propose to them corrective measures.

2.7.5. MONITORING-EVALUATION

814. 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. PRODUCTION OF QUARTERLY REPORTS

815. 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:

a. The contracting situation;

b. The physical and financial execution situation;

c. The difficulties encountered and the 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.

816. 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.

817. 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:
  - centrally managed votes;
  - 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.

818. 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.

2.7.5.2. HALF YEARLY REVIEW OF BUDGETARY EXECUTION AND THE PERFORMANCE OF ADMINISTRATIONS

819. 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.

820. 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.

821. 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.

2.7.5.3. INFORMATION OF CIVIL SOCIETY AND PARTICIPATORY MONITORING

822. 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.

823. 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.

824. Similarly, the reports of public investment monitoring committees will be forwarded to the relevant bodies as follows:

- the communal technical committee will forward its report to the divisional technical monitoring sub-committee for the physical and financial execution of public investment;
- the divisional committee will forward its report to the regional committee for monitoring the physical and financial execution of public investment;
- the regional committee will forward its report to the National Committee for Monitoring the physical and financial execution of public investment to the Prime Minister, Head of Government, to the Minister in charge of public investment, to the MINEPAT, to MINMAP, to the services of the Supreme State Audit Office (CONSUPE) and the National Anti-Corruption Commission (NACC);
- the national committee will forward its report of the physical and financial execution of public investment to the Prime Minister, Head of Government, to MINEPAT, to MINMAP, to the services of CONSUPE and to the NACC.

A report of the execution of each investment project will henceforth be published on a quarterly basis by the territorial delegates of MINEPAT and MINMAP.

825. Finally, the presidents of monitoring committees will ensure respect of the agreed timetable for the holding of the said committees.

2.7.6. CASH FLOW PLAN OF THE STATE

826. In a bid to guarantee proper execution of public expenditure throughout the year, a cash flow plan for the State has been designed, outlining the resources expected and
expenditure earmarked.

827. In application of this cash flow plan, expenditure commitment quotas shall be communicated, at the beginning of each quarter to the administrations.

828. Financial services are expected to ensure that commitments issued by authorising officers comply with the rhythm of use of votes authorised by the cash flow plan as well as the quarterly quotas.

829. Arrears are budgetary expenditures regularly incurred, liquidated and passed for payment, which have not been effectively settled three months after the financial cover by the public accountant. The payment of the said arrears will be made to the tune of the budgetary provision provided for this purpose in the finance law.

2.7.7. BALANCE OF TREASURY ACCOUNTS

830. The balance of Treasury accounts, produced on a monthly basis, constitutes the principal instrument for appraising and steering the State’s financial management.

831. Basic accountants (Sub-Divisional Treasurers, Tax Revenue Collectors, Customs Revenue Collectors, Land Revenue Collectors, Divisional Treasurers) and Centralising Accountants are expected to produce in time and in any case, before the 5th of the following month, all accounts of the previous months presented in the forms homologated, at the level of the Computer Processing and Accounting Control Services (SCTIC).

832. After a meticulous control on the context and content, these accounts are reconciled, entered and validated in the computer application for general accounting in force.

833. The centralising accountants (CABT, TPG and PGT) shall prepare the individual balance of each station and the consolidated balance of the whole financial jurisdiction.

834. The primary accountants just like the centralising accountants are expected to justify and defend all the data contained in the balance of their station.

835. The centralising accountants (CABT, TPG and PGT) are expected to closely supervise the attached accounting stations, particularly those of specialised assessment services. In this way, in addition to ensuring that they produce their accounts, they must verify that:

- the movements of funds transferred to the Treasury accountants are effectively registered at the level of the forwarding accountants in the corresponding expenditure log book;

- the cheques transmitted are effectively entered in the logbooks of the first entries under the corresponding items (TMF).

836. To this end, they may take conservation measures in case of serious failing
tampering with public property.

837. The balances from the financial jurisdictions shall be forwarded on signed papers and magnetic recording media to the DGTFMC (CABT) on or before the 10th of the following month.

838. The CABT shall carry out consolidation in view of the production of national accounts on or before the 15th of the following month. This balance shall be validated by the quality accounting Committee.

839. In any case, the consolidated balance of the accounts of the Treasury network must be presented to the Minister in charge of Finance on or before the 20th of the following month.

2.7.8. THE PUBLIC FINANCES MANAGEMENT CONTROL DATA

840. Being an analytical summary of numerical data of the principal accounting stations of the Treasury, the banking system and the Autonomous Sinking Fund (CAA), the Management Control Data of Public Finances gives account of the level of achievement of revenue and expenditure of the State as well as cash flow. It should be available at the same time as the balance of treasury accounts.

841. In order to allow efficient monitoring and management of Public Finances, the Directorate General of the Treasury periodically produces management tools such as the balance of Treasury accounts and the Public Finances management control data.

2.7.9. BUDGETARY INFORMATION TRACKING

842. The Regional Financial Controllers, the General Regional Treasurers and the Municipal Revenue Collectors, for their part, shall ensure the tracking of the budgetary information, according to the mechanism set up for this purpose.

843. In order to ensure a proper follow-up of the execution of the State budget and to facilitate the keeping of comprehensive accounts of orders for payment, territorial financial controllers shall collect and forward to the Directorate General of Budget, all information on budget execution at local level.

844. The territorial financial controllers shall ensure the collection, registration and forwarding of information relating to the commitment and liquidation of transferred votes irrespective of the source of financing.

845. As from the end of each month, the territorial Financial Controller verifies and authenticates the information contained in the forms then forwards them according to the course described below:

- forwarding of the forms held by the Sub-divisional Financial Controllers and the Regional and Local Authorities (or Municipal Tax Collectors in their role
of Financial Controller to the RLAs) to the relevant Divisional Financial Controllers five (05) days at the latest after the end of each month;

- verification, authentication, validation and synthesis of the information by the Divisional Financial Controllers, then forwarding to the competent Regional Financial Controller at the latest ten (10) days after the end of each month;

- centralisation and consolidation by means of computer disposition by the Regional Financial Controllers and forwarding to the Directorate General of Budget no later than fifteen (15) days following the end of every month.

2.7.10. ADMINISTRATIVE ACCOUNTING

846. 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.

847. 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.

848. For purposes of monitoring, each Financial Controller keeps account of the commitments, liquidations and authorisations of his unit of competence.

849. 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.

2.7.11. STORES-ACCOUNTING

850. At the beginning of each budgetary year, the principal and secondary authorising officers shall designate by an administrative act, one or several agents trained in the techniques of stores-accounting, to carry out operations relating thereto.

851. The latter are compelled, under the authority of the authorising officer, to produce a stores-account.

852. Each authorising officer has the obligation to render account of the management of material placed or procured under his responsibility. He shall therefore see to the acquisition of registers and regulatory accounting documents.

853. 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.

854. To this end, the agent assigned by the authorising officer to perform stores-accounting operations should take all necessary measures to ensure the production:
- at the end of each month, monthly accounts which retrace all the operations carried out in the course of the month, the file of the monthly accounts should be transmitted to the Ministry of Finance (Department of Standardisation and Stores-Accounting) before the 15th of the following month.

- at the latest 90 days after the close of the fiscal year or at the end of the management period, of a stores-management account clearly indicating the situation of equipment procured and its status (equipment in stock, on transfer, replacement…etc.).

855. 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.

856. The officer in charge of stores-accounting operations acts, as a statutory member, in all acceptance commissions (administrative purchase order, jobbing-order or contract).

2.7.12. MANAGEMENT ACCOUNT

857. 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;

- it should be presented at the Audit Bench of the Supreme Court within three months following the close of the budgetary year.

2.7.13. SITUATION OF BUDGET EXECUTION

858. The chief Treasury accountants are expected to produce at the same time as the Balance of Accounts, the situation of the execution of the budget per economic type highlighting for the entire financial jurisdiction the allocations, commitments, payment authorisations, passed for payment, effective payments and outstanding payments.

859. The stock of outstanding payments featuring in the Balance of Accounts and on the situation of execution of the budget must correspond to the existing physical documents.

860. The situation of the execution of the budget shall remain the principal instrument for determining the monthly quotas to be allocated to the financial jurisdictions of the Treasury.
2.8. **FINAL PROVISIONS**

861. Except under exceptional circumstances, the closure of commitments on the State Budget for the Year 2018 is set at 30 November 2018 at 3.30 pm, for recurrent and investment expenditure.

862. The date for closure of payment authorisations is set for 31 December 2018 at 3.30 pm.

863. The final closing of accounting operations for the 2018 financial year is fixed at 28 February 2019, latest date.

864. These deadlines shall be applicable for the budgets of the State, Administrative Public Establishments and Regional and Local Authorities.

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 2018 financial year./-

YAOUNDE, on the 2nd January 2018

THE MINISTER OF FINANCE,

Alamine OUSMANE MEY
The investment subsidy will permit <name of the beneficiary> to contribute in the implementation of the programme objectives <code and name of programme>, by <indicating how the subsidy will improve the beneficiary’s results>

The operations to be realised within the framework of this subsidy and the results expected at the end of its execution are as follows:

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APPENDIX N°2: EXPENDITURE CIRCUIT