



Directorate General of the Budget
Department of Personnel Salaries and Pensions

PRACTICAL GUIDE FOR **THE PROCESSING OF SALARIES AND PENSIONS** **IN CAMEROON'S PUBLIC ADMINISTRATION**



D D P P
2020 edition

"Theory is when you know everything and nothing works. Practice is when everything works and no one knows why. Here, we have brought theory and practice together..." **Albert Einstein**

FOREWORD

The Practical Guide to Processing Salaries and Pensions is an Educational document that provides information on salary processing procedures and practices. It is designed to be made available to government departments, and more specifically to the actors in the salary chain.

It is a follow-up to the improvement of the manual of administrative procedures for processing salaries and pensions published in July 2009, which was aimed at the user. This manual, which is part of the implementation of the government's policy on speed, reception, information, user guidance and transparency in the processing of files, has highlighted the need to draw up a guide aimed at the actors responsible for managing and processing salaries.

The aim of this guide is to provide a referential from which the staff in charge of processing salaries will draw inspiration when handling and processing any type of file. It also makes it possible to record the history of salaries, which has undergone changes both in its structure and procedures, in a collection of documents. In short, its role is to codify procedures, unify and standardize salary practices in all government departments, while recalling historical facts that may affect the day-to-day processing of files.

This guide is based on a participatory approach and, following discussions between old and new actors, results in this new tool, which is an essential reference point for all those involved in the salary chain.

Written in a clear style for a better understanding of its content, this guide enables the salary staff to find all the elements he needs to deal with all types of files with peace of mind.

The availability of such a document is all the more important as, with the devolution of salaries, there are a multiplicity of actors eager to learn about public finances in government departments, not forgetting that the high turnover rate of staff assigned to salaries in these departments increases the usefulness of a practical guide.

I remain convinced that this reference document will provide the necessary elements to address the multiple concerns of the actors in the salary chain and improve the quality of expenditure.

The Minister of Finance



Louis Paul MOTAZE

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LIST OF ABBREVIATIONS

ANTILOPE	:	National Application for the Computer and Logistics Processing of State Personnel
ASP	:	Advance On Pension
ASU	:	Single Salary Advance
BGE	:	General Issuance Form
CAFS	:	Consolidation Unit of the Salary File Index
CCGMI	:	Central Command of the Mobile Intervention Group
CDBF	:	Budget and Finance Disciplinary Council
CES	:	Studies and Synthesis Unit
CI	:	Computer Unit
CIAP	:	Police College
DAAR	:	Department of Administrative and Regulatory Affairs
DDPP	:	Department of Personnel and Pension Expenditure
DGB	:	Directorate General of the Budget
DGRE	:	Directorate General for External Research
DGSN	:	General Delegation for National Security
DGTCFM	:	Directorate General of the Treasury, Financial and Monetary Cooperation
DRH	:	Human Resources Department
ENSP	:	National Police Academy
ENSPT	:	National School of Post and Telecommunications
EPP	:	Permanent Highlights
GMI	:	Mobile Intervention Group
GSE	:	Grade - Service – Duty post
GVMT	:	Government
IAEG	:	Assistant Teacher of General Education
IAEMP	:	Assistant Teacher of Nursery and Primary Education
IAET	:	Assistant Teacher of Technical Education
IEG	:	Teacher of General Education
IET	:	Teacher of Technical Education
INTERPOL	:	International Criminal Police Organization
IPEG	:	Principal teacher of General Education
IPET	:	Principal Teacher of Technical Education
ISF	:	Special Duty allowance
MAEPS	:	Assistant Master
Mber	:	Member
MDR	:	Method of Payment
MEPS	:	Master of Physical and Sports Education
MINDEF	:	Ministry of Defence
PAENI	:	Assistant Professor of Teacher Training Colleges
PAEPS	:	Assistant Professor of Physical and Sports Education
PCOM	:	Personal Communication ;
PENI	:	Teacher in Teacher Training Colleges
PEPS	:	Professor of Physical Education and Sports Education
PLEG	:	Teacher in General Education High Schools
PLET	:	Teacher in Technical Education High Schools
PRC	:	Presidency of the Republic of Cameroon

Prdt	:	President
RIB	:	Bank Identification details
SDG	:	Sub-department for Management
SDP(RV)	:	Sub-department for Pensions (and Life annuities)
SFR	:	Returned document
SIGIPES	:	Computerized System for the Integrated Management of State Personnel and Payroll
SPM	:	Prime Minister's Office
SYGMA	:	Large Amount System
SYSTAC	:	E-clearance system in Central Africa
TA	:	Administrative Court
SCC	:	Special Criminal Court
TGI	:	High Court
TPI	:	Court of First Instance
TRC	:	Regional Audit Court

GENERAL INTRODUCTION

The history of salaries and pensions reveals that the latter has undergone changes both in its structuring and in its procedures for handling files. The different types of salary files, their composition and certain historical events that have marked its life and that could affect their processing have not been recorded in an exhaustive collection. In fact, in order to support the actors of the salary chain in their daily tasks, it is necessary that these past events be recorded in this collection entitled ***"Practical guide to the processing of salaries and pensions in the Cameroonian public administration"***.

This guide is a tool to harmonize the processing of files in the pay chain, or even a reference document for the implementation and popularization of usual practices in the processing of salaries and pension files. Its purpose is to improve the quality of service provided to users in Cameroon's public administrations.

This document comprises seven (07) chapters:

- procedures for managing salaries and disputes;
- procedures for processing pensions;
- procedures for consolidating the salary file;
- procedures for computerized support for salary management;
- procedures for drawing up summaries and carrying out studies on salaries and pensions;
- historical facts likely to affect the processing of salaries and pensions;
- opening up of devolved salary management.

Beyond a reminder of the procedures, the guide presents examples to illustrate practices in the processing of salaries and pensions, as well as recalling historical facts and addressing issues related to the devolution of salaries.

CHAPTER 1: MANAGEMENT PROCEDURES FOR SALARIES AND DISPUTES

The procedures relating to the management of salaries and disputes provide information on the processing of salaries in the various structures in charge of this work. This concerns the management of the salaries of staff in all government departments with the exception of MINDEF. These procedures also include the management of salary disputes, in particular arrears paid to civil servants who have already retired or to their beneficiaries (rightful claimants). This chapter deals with types of files, their origin, composition and appropriate processing.

1.1. Type and origin of files

In this section, the type and origin of the files handled by the structures in charge of salary management and disputes are presented in detail.

1.1.1. Type of files

The structures responsible for Salaries and Disputes process 04 (four) types of files:

- career Instruments;
- various emoluments and allowances;
- family allowances;
- salary advances.

1.1.1.1. Career Instruments

There are several types of careers management Instruments.

Integration instrument: it is a legal instrument which materializes a consecration by which a person or employee is admitted to be part of a body of civil servants¹ of the Public Administration at the end of a competitive entrance examination or on the basis of a qualification. Integration is established by a decree or an order, depending on the case, hence the names "integration decree, integration order".

Permanent establishment: it is the instrument changes the status of a recruited official from probationary to permanent, at the beginning of his career. However, an instrument of permanent staff establishment may be taken following an instrument of reclassification. Under normal circumstances, a trainee is made permanent after one year's after his or her integration. All permanent employment Instruments are signed by the Minister in charge of the Public Service and Administrative Reform after approval by the Financial Controller, hence the name **permanent establishment decree**.

Contract²: it is a written agreement formally entered into between an individual and the administration by which both parties undertake to respect various obligations. It should be noted that this applies to staff in categories 7 to 12, also known as administrative contract staff.

¹ Any person who occupies a permanent post and is appointed within the framework of the hierarchical structure of the state administrations shall be regarded as a civil servant. He belongs to a specific body and has a rank in one of the categories of the hierarchical order of the public service in accordance with the regulations in force

² The contract worker is a State employee linked to the public service by an open-ended contract governed by the Labour Code.

The commitment decision³: it is an instrument by which the administration recruits a State employee from the 1st to the 6th category.

Advancement in incremental position: It is the biennial consecration of a public servant's career development. It takes place within the class. A public servant's advancement is conditional on a performance evaluation and two years of seniority.

Increment bonus: it is the consecration of the career development of a public employee in terms of obtaining a new qualification or award.

This development is recorded by an order or decision, hence the term "**order for advancement in incremental position**" or "**decision for advancement in incremental position**".

Advancement in class: it is the consecration of the career development of a civil servant within a grade. It takes place at the end of the advancement in incremental position. Promotion in grade is subject to the same conditions as advancement in incremental position. This progress is materialized by an order in class advancement, hence the name **order in class advancement**. This is how one distinguishes between:

- trainee position;
- class 2;
- class 1;
- exceptional class;
- superscale class.

Advancement in grade: it allows an official to advance in his or her career, through seniority, from one grade down to a higher grade. This new qualification is established by a decree or an order, hence the names "**decree**" or "**order for promotion in grade**".

Reclassification: it notes the promotion of an official who has successfully passed a professional competitive examination or qualifying training; it results in the promotion from a lower grade to a higher grade. The term **reclassification** is used for a change of grade following a professional competitive examination and **advancement in grade** for a change of grade based on seniority.

Addendum: this is the modification of the terms of a contract already signed following a seniority record or the presentation of a new diploma higher than the recruitment diploma.

1.1.1.2. Various emoluments and allowances

Allowances or bonuses are earning elements that accompany the basic salary. They are provided for and defined by regulatory Instruments. Their presentation is organized around paragraphs 1.1.1.2.1 to 1.1.1.2.5.

³ An employee recruited based on a decision is any person engaged to perform a service in the public service by a decision duly signed by a competent authority in accordance with the regulatory provisions in force.

a. Allowances to members of Government and those ranking as such

Table 1.1: Allowances to members of Government and those ranking as such as well as some senior officials

Duty post/Function	Duty post Code	Allowance/Emolument	Code	Amount	Remarks
Minister's Allowance	0090	Basic salary	100	233 885	
		Specific charges	105	367 789	
		Duty allowance	110	308 599	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Deputy Minister's Allowance	0085	Basic salary	095	201 510	
		Specific charges	093	344 826	
		Duty allowance	092	278 745	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Minister of State	0095	Basic salary	101	153 888	
		Specific charges	106	319 283	
		Duty allowance	111	174 996	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Minister of State Secretary General PRC	0055	Basic salary	101	153 888	
		Specific charges	106	319 283	
		Duty allowance	111	174 996	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Minister Secretary General PRC	0060	Basic salary	102	151 088	
		Specific charges	107	253 975	
		Duty allowance	112	138 000	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Director of Cabinet	0150	Basic salary	097	153 888	
		Specific charges	098	287 355	
		Duty allowance	099	224 976	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Minister	1000	Basic salary	102	151 088	
		Specific charges	107	253 975	
		Duty allowance	112	138 000	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Deputy Secretary General PRC (Minister)	0070	Basic salary	102	151 088	
		Specific charges	107	253 975	
		Duty allowance	112	138 000	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	

Duty post/Function	Duty post Code	Allowance/Emolument	Code	Amount	Remarks
Secretary General SPM (Minister)	0065	Basic salary	102	151 088	
		Specific charges	107	253 975	
		Duty allowance	112	138 000	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Secretary General	0075	Basic salary	102	151 088	
		Specific charges	107	253 975	
		Duty allowance	112	138 000	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Director of Cabinet SPM (Minister)	0155	Basic salary	102	151 088	
		Specific charges	107	253 975	
		Duty allowance	112	138 000	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Secretary of State	1010	Basic salary	103	148 060	
		Specific charges	108	198 669	
		Duty allowance	113	109 374	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Roving Ambassador (Secretary of State)	0080	Basic salary	103	148 060	
		Specific charges	108	198 669	
		Duty allowance	113	109 374	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Delegate General for National Security (Secretary of State)	0050	Basic salary	103	148 060	
		Specific charges	108	198 669	
		Duty allowance	113	109 374	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Director General for External Research (Secretary of State)	0137	Basic salary	103	148 060	
		Specific charges	108	198 669	
		Duty allowance	113	109 374	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
University Rector - Vice Chancellor (Secretary of State)	3272	Basic salary	103	148 060	
		Specific charges	108	198 669	
		Duty allowance	113	109 374	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	
Special Advisor PRC (Secretary of State)	0020	Basic salary	103	148 060	
		Specific charges	108	198 669	
		Duty allowance	113	109 374	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50 000	

Duty post/Function	Duty post Code	Allowance/Emolument	Code	Amount	Remarks
PRC Technical Advisor	1012	Duty allowance	124	45 000	
		Duty	151	45 000	
		Representation	273	30 000	
PRC Project Officer	0130	Duty allowance	124	45 000	
		Duty	140	37 500	
		Representation	276	22 500	
Head of Division PRC	0500	Duty allowance	124	45 000	
		Duty	140	37 500	
		Representation	276	22 500	
Chairman of the Technical Commission	0105	Duty allowance	124	45 000	
		Representation	276	30 000	
Attaché Cabinet PRC and similar positions	0170	Duty allowance	128	30 000	
		Representation	280	15 000	
SPM Technical Advisor	1012	Duty allowance	124	45 000	
		Representation	288	37 500	
SPM Chargé de Mission	0130	Duty allowance	128	45 000	
		Representation	276	22 500	
SPM Director	0180	Duty allowance	128	30 000	
		Representation	280	15 000	
SPM Attaché	0122	Duty allowance	128	30 000	
		Representation	280	15 000	
Deputy Director PRC / SPM	0200	Duty allowance	130	22 500	
		Representation	282	11 250	
Service Head of PRC/SPM and similar positions	0230	Duty allowance	132	15 000	
		Representation	284	7 500	
Deputy Service Head PRC/SPM and similar positions	0240	Duty allowance	132	9 000	
		Representation	284	4 500	
Secretary General Ministry	0100	Duty allowance	124	45 000	
		Representation	273	30 000	
		Duty	151	45 000	
Secretary General of University (Secr. Gen.)	3300	Duty allowance	124	45 000	
		Representation	273	30 000	
Director of University Centre (Secr. Gen.)	3280	Duty allowance	124	45 000	
		Representation	273	30 000	
Inspector General (Secr. Gen.)	0115	Duty allowance	124	45 000	
		Representation	273	30 000	
		Duty	151	45 000	
Director General of Ministry (Secr. Gen.)	0135	Duty allowance	124	45 000	
		Representation	273	30 000	
		Duty	151	45 000	
Director General (Secr. Gen.)	0175	Duty allowance	124	45 000	
		Representation	273	30 000	
		Duty	151	45 000	
PRC Technical Advisor	3277	Duty allowance	124	45 000	
		Representation	273	30 000	

References: Extract from the GSE Matrix (Grade Service Duty Post)

b. Allowances in common regime administrations

Table 1.2: Table of Emoluments per Function in Common Regime Administrations.

Duty post/Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks	
Secretary general and similar positions	0100 / 0115 / 0135 / 0175	Representation	273	30 000	Benefits granted by an act of appointment signed by the competent authority (President of the Republic, Allowance Minister, Ministers). The Duty allowance is taxable.	
		Duty allowance (taxable)	124	45 000		
Director and similar positions	0180 / 4420	Duty allowance	128	30 000		
Sub-director and similar positions	0200 / 7094		130	22 500		
Service Head and similar positions	0380 / 1900		132	15 000		
Deputy Service Head and similar positions	0390 / 7088		134	9 000		
Bureau Head and similar positions	0400 / 7087		138	4 500		
Secretary general and similar positions	0100 / 0115 / 0135 / 0175	Car maintenance allowance	361	22 500		Advantage granted by decision of the Minister in charge of Finance to staff appointed up to the rank of Deputy Service Head and not having a service vehicle. Allowance payable (annual prescription); not taxable.
Director	0180 / 4420			18 500		
Sub-Director	0200 / 7094			11 500		
Service Head	0380 / 1900			7 500		
Deputy Service Head	0390 / 7088			6 000		

Reference: Extract from the GSE Matrix (Grade Service Duty Post).

c. Allowances per function in government bodies with special status

Table 1.3: Ministry in charge of Territorial Administration

Duty post/Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Governor (Secretary of State)	1500	Basic salary	103	148 060	Non taxable
		Specific charges	108	198 669	
		Duty allowance	113	109 374	
		Water Mber Gvmt	156	20 000	
		Electricity Mber Gvmt	158	50000	
Secretary General Region (S.D.O)	1505	Water	152	15 000	Non taxable
		Electricity	154	45 000	
		Duty	159	22 500	
		Representation	276	22500	
Inspector General Region (S.D.O)	1535	Water	152	15 000	Non taxable
		Electricity	154	45 000	
		Duty	159	22 500	
		Representation	276	22500	
Chief of Staff (D.O)	1510	Water	149	10 000	Non taxable
		Electricity	150	20 000	
		Duty	166	11 250	
		Representation	282	11250	
Attaché de cabinet (D.O)	1520	Water	149	10 000	Non taxable
		Electricity	150	20 000	
		Duty	166	11 250	
		Representation	282	11250	
Head of Admin and Legal Division (D.O.)	1585	Water	149	10 000	Non-taxable
		Electricity	150	20 000	
		Duty	166	11 250	
		Representation	282	11250	
Adviser for Social Affairs (D.O.)	1590	Water	149	10 000	Non-taxable
		Electricity	150	20 000	

Duty post/Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
		Duty	166	11 250	
		Representation	282	11250	
Adviser for Economic Affairs (D.O)	1595	Water	149	10 000	Non-taxable
		Electricity	150	20 000	
		Duty	166	11 250	
		Representation	282	11250	
S.D.O	1530	Water	152	15 000	Non-taxable
		Electricity	154	45 000	
		Duty	159	22 500	
		Representation	276	22500	
Inspector of the Governor's Office (D.O)	1560	Water	152	15 000	Non-taxable
		Electricity	154	45 000	
		Duty	159	22 500	
		Representation	276	22500	
1st Assistant S.D.O (D.O)	1540	Water	149	10 000	Non-taxable
		Electricity	150	20 000	
		Duty	166	11 250	
		Representation	282	11250	
2nd Assistant S.D.O (head of district)	1550	Water	149	10 000	Non-taxable
		Electricity	150	20 000	
		Duty	176	7500	
		Representation	284	7500	
D.O	1560	Water	149	10 000	Non-taxable
		Electricity	150	20 000	
		Duty	166	11 250	
		Representation	282	11250	
Assistant D.O	1570	Water	149	10 000	Non-taxable
		Electricity	150	20 000	
		Duty	173	5 625	
		Representation	289	5625	
District Head	1580	Water	149	10 000	Non-taxable; Administrative unit abolished since Novem- ber 2008
		Electricity	150	20 000	
		Duty	176	7500	
		Representation	284	7500	

References:

- Decree n° 91/326 of 09 July 1991 fixing the State's contribution to the costs of water and electricity consumption;
- Decree No. 2000/214 of 27 July 2000 reorganising the remuneration of military personnel, national security and prison administration officials.

Table 1.4: Supreme State Audit Office (CONSUPE).

Duty post/Function	Duty post code	Allowance/Emolument	Code	AMOUNT	Remarks
State Inspector	1030	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
State Inspector, Secretary General	1034	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance SG	124	45 000	
		Representation SG	273	30 000	

Duty post/Function	Duty post code	Allowance/Emolument	Code	AMOUNT	Remarks
State Inspector, Permanent Secretary BFDC	1041	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
State Inspector, Internal Auditor	1039	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
State Inspector, Director	1037	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance	128	30 000	
		Representation	280	15 000	
State inspector,	1054	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance	128	30 000	
		Representation	280	15 000	
Technical Advisor CONSUPE	1051	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance	128	30 000	
		Representation	280	15 000	
State Inspector, Inspector	1058	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance	128	30 000	
		Representation	280	15 000	
State Inspector, Head of Division	1036	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance	130	22 500	
		Representation	282	11 250	
State Inspector, Sub-Director	1026	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance	130	22 500	
		Representation	282	11 250	
State Inspector, Head of Section	1021	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance	130	22 500	
		Representation	282	11 250	

Duty post/Function	Duty post code	Allowance/Emolument	Code	AMOUNT	Remarks
State Inspector	1022	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance	130	22 500	
		Representation	282	11 250	
Head of documentation and archives Centre	1038	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance	132	15 000	
		Representation	284	7 500	
State Inspector, Service Head	1040	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
		Duty CONSUPE	437	45 000	
		Duty allowance	132	15 000	
		Representation	284	7 500	
State Inspector, Head of Brigade	1031	Duty allowance CONSUPE	124	45 000	
		Representation	273	30 000	
State Controller	1043	Duty allowance CONSUPE	128	30 000	
		Representation	280	15 000	
		Duty allowance	130	22 500	
		Representation	282	11 250	
State Controller, Sub-Director	1042	Duty allowance CONSUPE	128	30 000	
		Representation	280	15 000	
		Duty allowance	130	22 500	
		Representation	282	11 250	
State Controller, Head of Section	1048	Duty allowance CONSUPE	128	30 000	
		Representation	280	15 000	
		Duty allowance	130	22 500	
		Representation	282	11 250	
State Controller, Head of Section	1023	Duty allowance CONSUPE	128	30 000	
		Representation	280	15 000	
		Duty allowance	130	22 500	
		Representation	282	11 250	
State Controller, Head of Unit	1024	Duty allowance CONSUPE	128	30 000	
		Representation	280	15 000	
		Duty allowance	130	22 500	
		Representation	282	11 250	
State Controller, Head of Centre documentation and archives	1044	Duty allowance CONSUPE	128	30 000	
		Representation	280	15 000	
		Duty allowance	132	15 000	
		Representation	284	7 500	
State Controller, Service Head	1025	Duty allowance CONSUPE	128	30 000	
		Representation	280	15 000	
		Duty allowance	132	15 000	
		Representation	284	7 500	

Duty post/Function	Duty post code	Allowance/Emolument	Code	AMOUNT	Remarks
State controller, Bureau Head	1045	Duty allowance CONSUPE	128	30 000	
		Representation	280	15 000	
		Duty allowance	130	4 500	
Assistant verificateur	1049	Duty allowance CONSUPE	128	30 000	
		Representation	280	15 000	
		Duty allowance	130	4 500	
Assistant verificateur, Sub-Director	1059	Duty allowance CONSUPE	130	22 500	
		Duty allowance	130	22 500	
		Representation	282	11 250	
Assistant verificateur, Service Head	1046	Duty allowance CONSUPE	130	22 500	
		Duty allowance	132	15 000	
		Representation	284	7 500	
Assistant verificateur, Bureau Head	1047	Duty allowance CONSUPE	130	22 500	
		Duty allowance	138	4 500	
Sub-Director, CONSUPE	200	Duty allowance	130	22 500	
		Representation	282	11 250	
Head of Section CONSUPE	1053	Duty allowance	130	22 500	
		Representation	282	11 250	
Unit Head CONSUPE	201	Duty allowance	130	22 500	
		Representation	282	11 250	
Head of doc and archive Centre CONSUPE	200	Duty allowance	130	22 500	
		Representation	282	11 250	
Head of Brigade CONSUPE	1057	Duty allowance	132	15 000	
		Representation	284	7 500	
Service Head CONSUPE	380	Duty allowance	132	15 000	
		Representation	284	7 500	
Chief Private Secretary CONSUPE	160	Duty allowance	132	15 000	
		Representation	284	7 500	

Reference: Decree no. 78/472 of 03 November 1978 granting benefits per function and to lay down allowances thereto.

Table 1.5: Ministries of Education excluding Higher Education (MINEDUB, MINESEC, MINEFOP and MINSEP).

Grade	Function	Allowance/Emolument	Code	Amount	Remark
PLEG, PCEG, PLET, PCET, PENI, PAENI, PEPS, PAEPS, Guidance Counsellors and Contract-based staff from 10 to 12	RAS	Technical Allowance	243	25150	- Date of integration for Civil Servants and date of contract for contract-based staff - Taxable
		Documentation and research	071	15000	
		Teaching et évaluation	244	10000	
IEG, IAEG, IAEMP, IPEG, IPET, MAEPS, MEPS, IET and Contract-based staff from 7 to 9		Technical allowance	243	17650	- Date of integration for Civil Servants and date of contract for contract-based staff - Taxable
		Documentation and research	072	10000	
		Teaching et évaluation	244	10000	

References:

- Decree no.2000/359 of 05 December 2000 on the special status of civil servants in the National Education system.
- Decree no.2002/040 of 04 February 2002 fixing the amounts and the terms of payment of bonuses allocated to the personnel of the National Education corps;
- Decree no.2012/051 of 02 March 2012 fixing the amounts and methods of payment of the documentation and research bonus allocated to the personnel of the National Education corps;
- Decree no.2012/052 of 02 March 2012 allocating bonuses to the staff of the Physical Education corps and fixing the amounts and payment modalities.

Table 1.6: Allowances to staff of MINTOUL, MINEPIA, MINFOF.

Grade	Duty post / Function	Allowance/Emolument	Code	Amount	Remark
All		Risk allowance	224	15 000	Game warden of the departmental services
All		Risk allowance	224	15 000	Allowance granted to personnel serving in wildlife reserves by decision of the Minister in charge.
All		Risk allowance Wildlife and forestry	224	15 000	Allowance granted to personnel serving in wildlife and forest reserves by decision of the Minister in charge.

Reference:

- Decree no. 86/1158 of 24 September 1986 to amend and supplement certain provisions of Decree no. 86/122 of 12 February 1986;
- Decree no. 86/122 of 12 February 1986 to grant bonuses and a risk allowance to some staff in charge of forestry, wildlife and fisheries.

Table 1.7: Ministry of Higher Education (MINESUP)

Grade	Duty post / Function	Allowance/Emolument	Code	Amount	Remark
Professors		Teaching	245	140 000	Taxable
		Technical allowance	226	50 000	
Associate Professor		Teaching	248	130 000	
		Technical allowance	228	40 000	
Senior lecturer		Teaching	251	110 000	
		Technical allowance	228	40 000	
Lecturer		Teaching	252	90 000	
		Technical allowance	229	30 000	

References:

- Decree no. 2002/041 of 04 February 2002 fixing the Amounts and the methods of payment of the allowances allocated to certain personnel of the Higher Teaching Corps;
- Decree no. 2005/390 of 25 October 2005 on the creation of posts of teaching and research attachés.

Table 1.8: Ministry of Water and Energy (MINEE), Ministry of Mines and Technological Development (MINMIDT), Customs personnel assigned to the structures in charge of the production and management of hydrocarbons.

Grade	Duty post / Function	Allowance/Emolument	Code	Amount	Remark
Category A		Petroleum products control allowance	369	40 000	- Benefit granted by a joint order of the Minister in charge of Finance and the Minister in charge of the Control of Petroleum Products; - Allowance paid based on an annual contract renewable; - Non taxable.
Category B				35 000	
Category C				27 000	
Category D				22 500	

References:

- Decree no.78/430 of 29 September 1978 setting up a Special Allowance for the Control of Petroleum Activities;
- Decree no. 85/1668 of 29 November 1985 to amend Decree no. 78/430 of 29 September 1978.

Table 1.9: Specific allowances paid to staff of MINPOSTEL deployed as teachers to the former Post and Telecommunication School (Sup'Tic).

Grade	Duty post/Function	Allowance/Emolument	Code	Amount	Remark
	Professor	Technical allowance	435	70 000	Taxable
		Teaching	431	120 000	
	Lecturer Grade II	Technical allowance	076	60 000	
		Teaching	077	100 000	
	Lecturer Grade I	Technical allowance	228	40 000	
		Teaching	252	90 000	
	Assistant lecturer	Technical allowance	229	30 000	
		Teaching	078	50 000	

References :

- Order n°000043/MPT/ENSPT/CD of 16 September 1992 on the status of teachers at the Advanced School of Posts and Telecommunications
- Order n°000006/MPT/ENSPT/CD of 03 February 1995 to amend and supplement certain provisions of order n°000043/MPT/ENSPT/CD of 16 September 1992 on the status of teachers at the Advanced School of Posts and Telecommunications (E.N.S.P.T).

NB: It should be recalled that these allowances increase every two years by 8%.

Table 1.10: Prison Administration (MINJUSTICE)

Duty post/Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Inspector General	2490	Duty allowance	121	80 000	
		Representation	270	50 000	
Director and similar positions	2491	Duty allowance	179	40 000	
Regional delegate	2496	Duty allowance	128	30 000	
Sub-Director and similar positions	2492	Duty allowance	128	30 000	
Controller	2497	Duty allowance	128	30 000	
Central prison superintendent	2950	Duty allowance	128	30 000	
Main prison superintendent	2951	Duty allowance	209	20 000	
Main prison deputy superintendent	2952	Duty allowance	146	12 000	
Secondary prison superintendent	2953	Duty allowance	146	12 000	
Service Head and similar positions	2493	Duty allowance	209	20 000	
Service Head and similar positions	2494	Duty allowance	146	12 000	
Bureau Head	2495	Duty allowance	147	6 000	
All staff of Prison administration		Uniform allowance	214	5 000	

References :

- Decree no. 92/055 of March 27, 1992 establishing the uniforms and the composition of the individual package of the personnel of the Penitentiary Administration;
- Decree no. 92/056 of March 27, 1992 on the Special Statute of the Civil Servants' Corps of the Penitentiary Administration;
- Decree no. 92/057 of 27 March 1992 establishing a Fund for the Punished of the Penitentiary Administration Staff; the related bonuses are presented as follows:

Table 1.11: Risk allowance to staff of the prison administration

Grade / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Administrators general of Prisons		Risk allowance	216	12 000	Non taxable
Senior administrators of Prisons			217	10 000	
Administrators of Prisons			218	9 500	
Superintendents of Prisons			219	8 500	
Senior Superintendents of Prisons			221	8 000	
Senior prisons chief warders, prisons chief warders and prisons major chief warders			222	7 500	
Prison warders, Senior prisons warders and Major prisons warders			223	7 000	

Reference: Decree no.92/056 of 27 MARCH 1992 creating and fixing the rate and the method of granting a risk allowance to civil servants of the Penitentiary Administration.

Table 1.12: Judicial administration (Justice and Supreme Court).

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
President Supreme Court	2500	Basic sal. prdt	267	1 322 500	Non Taxable
		Prdt C.S Water-Electricity-Ind	287	310 000	Non Taxable
		Prdt C.S Teleph Et Car	294	175 000	Non Taxable
Procureur General Supreme Court	2510	Basic sal. PG	091	1 122 500	Non Taxable
		Prdt C.S Water-Electricity-Ind	287	310 000	Non Taxable
		Prdt C.S Teleph Et Car	294	175 000	Non Taxable
Bench President Supreme Court	2520	ISF	170	130 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
		Téléphone	262	30 000	Non Taxable
President of Specialized section (SCC) Supreme Court	2521	ISF	170	130 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
		Telephone	262	30 000	Non Taxable
1st Advocate General Supreme Court	2522	ISF	170	130 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
		Telephone	262	30 000	Non Taxable
President of Section Supreme Court	2523	ISF	265	120 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
		Telephone	262	30 000	Non Taxable
President of Special Section charged with the control of judicial information (SCC, Supreme Court)	2524	ISF	265	120 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
		Telephone	262	30 000	Non Taxable
Judge Supreme Court	2525	ISF	174	120 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
		Telephone	256	20 000	Non Taxable

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Research Officers Supreme Court	2526	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
Master Supreme Court	2539	ISF	171	110 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
		Telephone	256	20 000	Non Taxable
Justice Supreme Court	2540	ISF	171	110 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
		Telephone	256	20 000	Non Taxable
Advocate General Supreme Court	2530	ISF	171	100 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	30 000	Non Taxable
		Telephone	256	20 000	Non Taxable
Deputy Procureur General Supreme Court	2550	ISF	174	110 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
		Telephone	256	20 000	Non Taxable
President Appeal Court/SCC/AT/TRC	2560	ISF	171	110 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	256	20 000	Non Taxable
Procureur General Appeal Court/SCC	2570	ISF	174	100 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	256	20 000	Non Taxable
Vice-President Appeal Court/SCC	2580	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
President of Bench Appeal Court	2585	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
Advocat General Appeal Court	2590	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
Judge Appeal Court/SCC	2600	ISF	200	60 000	Taxable
		Housing allowance	164	120 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
Deputy Procureur General Appeal Court	2610	ISF	200	60 000	Taxable
		Housing allowance	164	120 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
Legal assistant State Council ChamberAppeal Court	2620	ISF	181	40 000	Taxable
		Housing allowance	167	70 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
Assistant research officer Appeal Court	2680	ISF	181	40 000	Taxable
		Housing allowance	167	70 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
4th scale Examining Magistrate /SCC/AT /TRC	2760	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
3rd scale Examining Magistrate /SCC/AT /TRC	2780	ISF	200	60 000	Taxable
		Housing allowance	164	120 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
Research officer SCC	2781	ISF	200	60 000	Taxable
		Housing allowance	164	120 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
Research officer AT / TCR	2670	ISF	201	50 000	Taxable
		Housing allowance	167	70 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
President HIGH COURT	2690	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
State Counsel HIGH COURT	2691	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
4th scale magistrate HIGH COURT	2698	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
Deputy State Counsel 4th scale HIGH COURT	2699	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
3rd scale magistrate HIGH COURT	2692	ISF	200	60 000	Taxable
		Housing allowance	164	120 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
Deputy State Counsel 3rd scale HIGH COURT	2693	ISF	200	60 000	Taxable
		Housing allowance	164	120 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
2nd scale magistrate HIGH COURT	2694	ISF	181	40 000	Taxable
		Housing allowance	167	70 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
Deputy State Counsel 2nd scale HIGH COURT	2695	ISF	181	40 000	Taxable
		Housing allowance	167	70 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
1st scale magistrate HIGH COURT	2696	ISF	196	30 000	Taxable
		Housing allowance	168	50 000	Non Taxable
		Water-Electricity	249	15 000	Non Taxable
Deputy State Counsel 1st scale HIGH COURT	2697	ISF	196	30 000	Taxable
		Housing allowance	168	50 000	Non Taxable
		Water-Electricity	249	15 000	Non Taxable

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
President Super Class courts (Yde-Dla)	2630	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable
		Telephone	257	15 000	Non Taxable
Bench President Super Class courts (Yde-Dla)	2690	ISF	201	50 000	Taxable
		Housing allowance	165	100 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable
State counsel Super Class courts (Yde-Dla)	2640	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable
		Telephone	257	15 000	Non Taxable
Examining magistrate Super Class courts (Yde-Dla)	2700	ISF	201	50 000	Taxable
		Housing allowance	165	100 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable
Judge Super Class courts (Yde-Dla)	2710	ISF	201	50 000	Taxable
		Housing allowance	165	100 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable
Deputy State counsel Super Class courts (Yde-Dla)	2720	ISF	201	50 000	Taxable
		Housing allowance	165	100 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable

References:

- Decree no. 97/015 of 22/01/1997 to grant allowances to some magistrates
- Decree no. 97/016 of 22/01/1997 to grant allowances to the President of the Supreme Court and Procureur General of the said Court and the matrix of allowances per job, ministry, service and grade.

Table 1.13 : Other courts.

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
President	2650	ISF	201	50 000	Taxable
		Housing allowance	167	70 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable
		Telephone	257	15 000	Non Taxable
Procureur	2660	ISF	201	50 000	Taxable
		Housing allowance	167	70 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable
		Telephone	257	15 000	Non Taxable
President of Bench	2750	ISF	196	30 000	Taxable
		Housing allowance	168	50 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable
Examining magistrate	2770	ISF	196	30 000	Taxable
		Housing allowance	168	50 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable
Judge	2730	ISF	196	30 000	Taxable
		Housing allowance	168	50 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable
Deputy State Council	2740	ISF	196	30 000	Taxable
		Housing allowance	168	50 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable

Reference: Decree no. 97/016 of 22/01/1997 to grant allowances to the President of the Supreme Court and Procureur General of the said Court, and the matrix of allowances per job, ministry, service and grade.

Table 1.14: Special allowances to personnel of the specialized corps of judicial police officers of the SCC

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Head of Division	2891	Special duty allowance	081	200 000	Taxable
		Telephone allowance	086	150 000	Non Taxable
Assistant Head of Division	2892	Special duty allowance	082	175 000	Taxable
		Telephone allowance	087	100 000	Non Taxable
Research officer	2893	Special duty allowance	083	150 000	Taxable
		Telephone allowance	088	75 000	Non Taxable
Service Head	2894	Special duty allowance	083	150 000	Taxable
		Telephone allowance	089	50 000	Non Taxable
Investigator	2896	Special duty allowance	084	125 000	Taxable
		Telephone allowance	090	40 000	Non Taxable
Support staff	2897	Special duty allowance	085	75 000	Taxable
		Telephone allowance	256	20 000	Non Taxable

Reference: Decree no.2016/492 of 06 December 2016 on special allowances to members of the specialized corps of judicial police officers of the Special Criminal Court.

Table 1.15: Allowances granted to Magistrates without a Duty post in the Central Services.

Grade	Duty post / Fonction équivalente	Allowance/Emolument	Code	Amount	Remarks
Superscale Magistrate (56110/56120)	Advocat General Supreme Court	ISF	171	110 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	246	45 000	Non Taxable
		Telephone	256	20 000	Non Taxable
4 th Scale Magistrate (56130)	Procureur General Supreme Court	ISF	174	110 000	Taxable
		Housing allowance	160	200 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	256	20 000	Non Taxable
3rd Scale Magistrate (56140)	Advocat General Appeal Court	ISF	175	75 000	Taxable
		Housing allowance	162	150 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
		Telephone	257	15 000	Non Taxable
2 nd Scale Magistrate (56150)	Legal assistant State Council Chamber Appeal Court	ISF	181	40 000	Taxable
		Housing allowance	167	70 000	Non Taxable
		Water-Electricity	247	30 000	Non Taxable
1 Scale Magistrate (56160)	Deputy State counsel Other courts	ISF	196	30 000	Taxable
		Housing allowance	168	40 000	Non Taxable
		Water-Electricity	249	20 000	Non Taxable

Reference: Decree no. 97/015 of 22/01/1997 granting benefits to some magistrates.

Table 1.16: Allowances granted to Magistrates appointed in the Central Services.

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Secretary General	2790	ISF	170	130 000	Where the benefits linked to the scale are better, they are preferred over those linked to function
		Housing allowance	160	200 000	
		Water-Electricity	246	45 000	
		Telephone	262	30 000	
		Representation	273	30 000	
Director	2795	ISF	171	110 000	
		Housing allowance	160	200 000	
		Water-Electricity	246	45 000	
		Telephone	256	20 000	

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Deputy Director	2796	ISF	174	100 000	
		Housing allowance	160	200 000	
		Water-Electricity	247	30 000	
		Telephone	256	20 000	
Sub-Director	2797	ISF	175	75 000	
		Housing allowance	162	150 000	
		Water-Electricity	247	30 000	
		Telephone	257	15 000	
Service Head	2798	ISF	200	60 000	
		Housing allowance	164	120 000	
		Water-Electricity	247	30 000	
Deputy Service Head	2799	ISF	196	30 000	
		Housing allowance	168	50 000	
		Water-Electricity	249	20 000	

Reference: Decree 2012/190 of 18 April 2012 to amend and supplement certain provisions of Decree no. 97/016 of 22 January 1997 to grant benefits to some magistrates.

Table 1.17: Registry.

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Secretary General Supreme Court	2800	Duty allowance	128	30 000	Taxable
Registrar-in-Chief Supreme Court	2810	Duty allowance	130	22 500	Taxable
Head of Division	2820	Duty allowance	132	15 000	Taxable
Registrar Adm. Bench	2830	Duty allowance	132	15 000	Taxable
Registrar-in-Chief Appeal Court	2840	Duty allowance	132	15 000	Taxable
Service Head State Council Chamber Appeal Court	2850	Duty allowance	132	15 000	Taxable
Registrar-in-Chief State Council Chamber of Courts of First Instance (Yaounde, Douala and Nkongsamba).	2860	Duty allowance	132	15 000	Taxable
Service Head Courts of First Instance (Yaounde, Douala and Nkongsamba).	2870	Duty allowance	132	15 000	Taxable
Registrar-in-Chief State Council Chamber of other Courts	2895	Duty allowance	132	15 000	Taxable
Service Head State Council Chamber of other Courts	2890	Duty allowance	132	15 000	Taxable
Chief Private Secretary of President and Procureur General Supreme Court	2880	Duty allowance	132	15 000	Taxable

Reference: Extract from the GSE Matrix (Grade Service Job)

Table 1.18: Ministry of Scientific Research and Innovation (MINRESI)

Grade	Duty post / Function	Duty post code	Allance/Emolument	Code	Amount	Remarks
Director of Research (contract-based staff)		3350	Research allowance	370	120 000	For contract-based staff, it is the position that is used; As concerns civil servants, only the grade suffices
			Technical allowance	371	50 000	
Research Master (contract-based staff)		3355	Research allowance	302	100 000	
			Technical allowance	305	40 000	
Research Fellow (contract-based staff)		3360	Research allowance	307	80 000	
			Technical allowance	408	30 000	
Researcher (contract-based staff)		3365	Research allowance	250	60 000	
			Technical allowance	230	20 000	

References:

- Decree no. 080/275 of 18 July 1980 on the status of researchers;
- Decree no. 2008/6644/PM of 17 April 2008 fixing the functions of researchers, allowances and amounts.

Table 1.19: Ministry of External Relations (MINREX)

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Adviser no. 1	3790	Duty allowance	127	45 000	All ambassadors are paid at index 1400 and do not receive any other allowance
		Representation	227	30 000	
Consul general	3710	Duty allowance	127	45 000	
		Representation	227	30 000	
Adviser no. 2	3800	Duty allowance	127	45 000	
		Representation	227	30 000	
Cultural adviser	3870	Duty allowance	127	45 000	
		Representation	227	30 000	
Military Attaché	3770	Duty allowance	127	45 000	
		Representation	227	30 000	
Consul	3720	Duty allowance	127	45 000	
		Representation	227	30 000	
Allowance Secretary	3730	Duty allowance	128	30 000	
Economic Attaché	3835	Duty allowance	128	30 000	
Trade Attaché					
Cultural Attaché	3810	Duty allowance	128	30 000	
Deputy Military Attaché	3780	Duty allowance	128	30 000	
Naval Attaché					
Vice-consul	3750	Duty allowance	128	30 000	
Second Secretary	3740	Duty allowance	130	22 500	
Third Secretary	3820	Duty allowance	132	15 000	

Reference: Decree no. 91/324 of 09 July 1991 fixing the conditions of award of allowances linked to Function.

Ministry of Public Health (MINSANTE)

Table 1.20 : Allowances linked to the Category / class to civil servants of the health corps

Grade / Category	Allowance/Emolument	Class	Code	Amount	Remarks
A2.	Technical allowance	2nd class		12 500	Taxable
		1st class		15 000	
		Exceptional Class		30 000	
		Superscale			
A1.	Technical allowance	2nd class		10 000	Taxable
		1st class		12 500	
		Exceptional class		25 000	
B2.	Technical allowance	2nd class		6 000	Taxable
		1st class		10 000	
		Exceptional class		18 000	
B1.	Technical allowance	2nd class		5 000	Taxable
		1st class		6 000	
		Exceptional class		10 000	
C et D	Technical allowance	2nd class		3 000	Taxable
		1st class		5 500	
		Exceptional class		10 000	

Reference: Decrees n° 2002/042 of 04 February 2002 instituting three allowances – Technical allowance, Public Health and Overtime.

- Decree no.2017/080 of 06 March 2017 to grant allowances to medical and paramedical personnel of the State governed by the Labour Code.

Table 1.21: Allowances linked to index (MINSANTE)

Group	Class	Allowance/Emolument	Code	Amount	Remarks
IV	Index lower than 196	Public Health		10 000	Taxable
		Overtime		6 000	
III	Equal to or above 196 and lower than 530	Public Health		15 000	Taxable
		Astreinte		8 000	
II	Equal to or above 530 and lower than 870	Public Health		21 000	Taxable
		Astreinte		10 000	
I	Equal to or above 870.	Public Health		30 000	Taxable
		Astreinte		12 500	

Reference: Decree no.2017/080 of 06 March 2017 to grant allowances to medical and paramedical personnel of the State governed by the Labour Code.

Table 1.22 : Technical allowance linked to Category / incremental position, to contract-based staff in health facilities

Qualification	Category	Incremental position		
		1 4	5 to 8	9 to 12
Physician, dental surgeon, pharmacist, nursing doctor, sanitary engineer, medical engineer, bio-medical engineer	11 to 12	12 000	15 000	30 000
Holder of a diploma in advanced nursing, sanitary engineering, medical-sanitary engineering, biomedical works engineering	10	10 000	12 500	25 000
State-registered specialist nurse, midwife, higher technician of sanitary, medical and biomedical engineering	9	6 000	10 000	18 000
State-registered nurse, technician of sanitary, medical and biomedical engineering	8	5 000	6 000	10 000
Nursing Assistant, technical agents of sanitary engineering, medical and biomedical engineering	7	3 000	5 500	10 000

Reference: Decree no.2017/080 of 06 March 2017 granting allowances to State medical and para-medical personnel, governed by Labour code

Table 1.23: Public Health allowance linked to the Category, to be paid to contract-based staffworking in health training facilities.

Category	Amount
11 and 12	30 000
10	21 000
8 and 9	15 000
7	10 000

Table 1.24: Category-linked Public Health allowance for contract staffworking in health facilities

Group	Amount
I (Cat 12)	12 500
II (Cat 10 and 11)	10 000
III (Cat 8 and 9)	8 000
IV (Cat 1 to 7)	6 000

Reference: Decree no.2017/080 of 06 March 2017 granting allowances to State medical and paramedical staff, governed by the labour code

NB: These various allowances allocated to the Healthcare Staffunder the Labour Code, ATke effect from 06 March 2017. They are all taxable.

Table 1.25: Article of equivalence of functions of the Ministry of Health (useful for processing files)

Officials	With rank of :	Duty post code
Inspector General	Secretary General	0100
Technical Advisors Heads of Division Inspectors Directors of General Hospitals	Director of the Central Administration	0180
Regional Delegates of Public Health	Deputy Director of the Central Administration	0200
Unit Heads Research Officers Brigade Chiefs Heads of Documentation and Archive Centres Directors of Regional Hospitals and similar positions	Sub-Director of the Central Administration	0200

Officials	With rank of :	Duty post code
Heads of Health Districts District Hospital Directors		
Head of Private Secretariat Assistant Research Officer Assistant Service Head of the Health District Heads of District Medical Centres Controllers Heads of Library	Service Head of the Central Administration	0380 or 1900
Heads of garage Heads of Integrated Health Centres Heads of Outpatient Care Centres	Bureau Head of the Central Administration	7087

Table 1.26: Presidency of the Republic (PR)

Duty post / Function	Allowance/Emolument	Code	Amount	Remarks
Some non-managerial staff on duty at the Unity Palace	Monthly flat-rate allowance	161	25 000	- List signed by the Secretary General at the Presidency; - Non Taxable
Some subordinates of Director and Deputy Director of Civil Cabinet:	Secretary shorthand typist	161	18 000	
	Gendarme (Body guard)	161	10 000	
	Driver	161	8 000	
	Messenger	161	3 000	
Some non-managerial staff on duty in the Unity Palace	Monthly transport allowance	360	16 500	

References:

- Decree no. 82/620 of 30 November 1982 to amend and supplement certain provisions of Decree no.82-537 of 26 October 1982 granting a monthly fuel allowance to certain officials and a transport allowance to personnel serving in the Presidency of the Republic;
- Decree no.2000/213 of 27 July 2000 revalorising certain allowances paid to Civil Servants.

Table 1.27: Allowance Minister's Office (SPM)

Duty post / Function	Allowance/Emolument	Code	Amount	Remarks
Non-managerial staff on duty within the Allowance Minister's Office	Transport allowance	360	13 500	Signed list of the Secretary General of the Allowance Minister's Office

Reference: Decree no. 91/283 of 14 June 1991 to organize the Allowance Minister's Office.

Table 1.28 : General Delegation for National Security (DGSN).

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Commander ENSP / CIAP	4 470	Duty allowance	179	40 000	
		Representation	277	20 000	
		Research allowance	437	80 000	
Assistant Commander ENSP / CIAP	4 560	Duty allowance	128	30 000	
		Representation	290	15 000	
		Research allowance	438	70 000	
Director DGSN Inspector DGSN Operational Commander of CCGMI Regional delegate DGSN	4 985	Duty allowance	179	40 000	
		Representation	277	20 000	

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Deputy Director DGSN 2 nd Operational Commander of CCGMI Commander of Special group Head of central Bureau (National Central Bureau Interpol) Head of Division DGSN Deputy Regional delegate DGSN	4 986	Duty allowance	128	30 000	
		Representation	290	15 000	
Sub-Director DGSN Commander of Special Operation Group Assistant Commander of Special Operation Group Research Officers DGSN Commander GMI Central Superintendent of Police	4 984	Duty allowance	128	30 000	
		Representation	290	15 000	
Service Head DGSN Head of special service DGSN Assistant Research Officers DGSN Company Commander DGSN Special district Superintendent of Police Head of Section of a Unit DGSN Head of Section of a division DGSN Head of Medical Centre DGSN Commissioner emi-immigration Assistant Central Superintendent of Police Assistant Commander GMI Assistant Commander of Regional Group Special Divisional Superintendent of Police Public Security Superintendent of Police Commander of Central Police Station Group District Superintendent of Police (CSP / CS) Special Railway Superintendent of Police Superintendent of Police at the port Airport Superintendent of Police	4 983	Duty allowance	209	20 000	
		Representation	292	10 000	
Assistant Service Head DGSN Head of Section Assistant company Commander DGSN Commander of Music Group DGSN Deputy Head of Medical Centre DGSN Company commander GMI Assistant Superintendent of Police of Public Security Head of Post of a Central Police Station Superintendent of Police of a company in a Central Police Station AsssisATnt District Superintendent of Police (CSP / CS) AssisATnt Special Divisional Superintendent of Police AssisATnt Special Railway Superintendent of Police AssisATnt Superintendent of Police at the port AssisATnt Airport Superintendent of Police Head of Frontier Post	4 982	Duty allowance	172	12 000	
		Representation	286	7 000	
Bureau Head DGSN Head of Section of a Company DGSN Commander of Music Company DGSN Head of Section GMI Head of Post Head of Section Public Security Police Station Head of Section Central Police Station Head of Section Special Police Station Head of Post District Police Station Head of Section Special Railway Police Station Head of Post Port Police Station Head of Post Airport Police Station Head of Post emi-immigration Head of Post Public Security Police Station	4 981	Duty allowance	147	6 000	

References:

- Decree no. 2002/003 of 04 January 2002 on the organisation of the General Delegation for National Security;
- Decree no. 2003/079 of 16 April 2003 on the organisation and functioning of the National Police College and the "Police Instruction and Application" Centres.

Table 1.29: Emoluments and allowances related to grades / Functions to Police personnel.

Grade / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Constable		Police Risk	187	18 000	Non Taxable
Inspector of Police			186	19 000	
Assistant Superintendent of Police			184	20 000	
Superintendent of Police			183	21 000	
Senior Superintendent of Police			182	22 000	
Police Commissioner			180	24 000	
Constable		Technical allowance Police	240	5 000	Taxable
Inspector of Police			238	6 000	
Officier de Police			233	10 000	
Superintendent of Police			232	15 000	
Senior Superintendent of Police			232	15 000	
Non accomodated officials of Services		Accomodation compensation	035	10 000	Granted by decision of DGSN non-Taxable
Lecturer		Research allowance Teacher	435	60 000	Taxable
Assistant Lecturer			452	40 000	
Instructor			453	30 000	
Monitor			459	20 000	
Teacher at Training Centre		Instructor	339	12 500	Taxable
Instructor		Technical allowance	237	7 500	
Monitor			240	5 000	
All		Uniform	214	5 000	Non Taxable

Reference: Extract from the GSE Matrix (Grade Service Job).

Table 1.30: Directorate General of External Research (DGRE)

Duty post/Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
All		Monthly flat rate allowance	161	25 000	- Nominal list signed by the President of the Republic. - Non Taxable

Reference: Extract from the GSE Matrix (Grade Service Job).

Table 1.31: Ministry of Finance (MINFI)

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
Director General of the Treasury	1805	Duty allowance	124	45 000	Taxable
		Representation	273	30 000	
		Duty	145	90 000	
Director of Treasury	1810	Duty allowance	128	30 000	Taxable
		Duty	145	90 000	
Paymaster General of the Treasury	1821	Duty allowance	130	22 500	Taxable
		Duty	140	37 500	
Treasurer Paymaster General	1815	Duty allowance	130	22 500	Taxable
		Duty	140	37 500	
Sub-Director Treasury Department	1830	Duty allowance	130	22 500	Taxable
		Duty	140	37 500	
Divisional Treasurer	1860	Duty allowance	130	22 500	Taxable

Duty post / Function	Duty post code	Allowance/Emolument	Code	Amount	Remarks
		Duty	140	37 500	
Deputy Treasurer	1875	Duty allowance	130	22 500	Taxable
		Duty	140	37 500	
Service Head of Treasury	1910	Duty allowance	130	15 000	Taxable
		Duty	140	22 500	
Inspector Verificator	1816	Duty allowance	130	15 000	Taxable
		Duty	140	22 500	
Treasury Bailiff	1817	Duty allowance	130	15 000	Taxable
		Duty	140	22 500	
Sub-Treasurer	1922	Duty allowance	130	15 000	Taxable
		Duty	140	22 500	
Cashier	1970	Duty	176	7 500	
Sub-cashier	2020	Duty	139	6 000	

Reference: Extract from the GSE Matrix (Grade Service Job).

d. Technical allowance to personnel of technical corps

A technical allowance amount varying with the grade is granted to technical staff. Similarly, a technical allowance is granted to Category A Youth and Animation staff. These allowances are summarised in the Article below:

Table 1.32: Technical allowance to personnel of the technical corps

Trades	Categories	Code	Amount	Remarks	
<ul style="list-style-type: none"> - Telecom (engineers, technicians) - Agriculture - Rural engineering - Civil engineering; - Town planning - Water and forestry - Statisticians; - Demographers - Mines-geology - Surveys 	<ul style="list-style-type: none"> - Architects - Industrial techniques - Veterinary treatment - Animal production animale - Geographers - Civil Aeronautics - Meteorology - Informaticians - Bridges and roadways 	A2	231	12 000	Taxable
		A1	236	8 000	
		B	239	4 000	
Youth and Animation		A2	231	12 000	Taxable
		A1	234	9 600	

Reference: Decree no. 75/342 of 21 MAY 1975 to set up a technical allowance for some civil servants.

1.1.1.3. Housing allowance

Housing allowance is an element of gain granted to a non-accommodated civil servant or contract-based staff. It varies depending on the basic salary. However, this allowance is exceptionally granted to State employees from the 1st to the 6th Category deployed, for necessity of service, to divisions other than those of their recruitment. The amount allocated in this case is fixed at a flat rate CFAF 2000 (Two thousand).

Table 1.33: Variation of the rate of non-housing allowance.

GRADE	PERIODS	RATES
Civilian personnel ⁴	Before 1st January 1993	20%
	From 01/01/93 to 30/06/2000	8%
	From 01/07/2000 to 30/03/2008	10%
	From 01/04/2008 to present	20%
Magistrates	With effect from 1st July 1997, the housing allowance to magistrates (as the other allowances) no longer depends on the basic salary. It varies depending on the grade or job.	

Sample calculation of a housing allowance

A PLEG, index 465, integrated into the Public Service on the 01/01/1990 applications arrears of his housing allowance, which he collects since 01 January 2008.

Calculation

From 01/01/1990 to 30/12/1992 thus 36 months

Housing allowance 465: $39\,961 \times 36 = 1\,438\,596$ CFAF

From 01/01/1993 to 30/10/1993 thus 10 months

Housing allowance 465: $13\,427 \times 10 = 134\,270$ CFAF

From 01/11/1993 to 30/01/1997 thus 39 months

Housing allowance 465: $6\,905 \times 39 = 269\,295$ CFAF

From 01/02/1997 to 30/06/2000 thus 41 months

Housing allowance 465: $9\,810 \times 41 = 402\,210$ CFAF

From 01/07/2000 to 30/12/2007 thus 90 months

Housing allowance 465: $135\,897 \times 90 = 1\,250\,730$ CFAF

Total earnings: $1\,438\,596 + 134\,270 + 269\,295 + 402\,210 + 1\,250\,730 = 3\,495\,101$ CFAF

Closed this Statement at: **Three Million Four Hundred and Ninety Five Thousand One hundred and One CFAF.**

Date of effect of the housing allowance

In order to authorize a housing file by Statement of Amounts Owed, it is important to note that:

- If the effective date on the certificate of non-housing is earlier than the date indicated on the contract or the integration instrument, the effective date indicated on the integration instrument or the contract must be taken into account;
- If the effective date of the certificate of non-housing is in accordance with the date of integration or of the contract, the effective date on the certificate of non-housing must be taken into account.

It should be noted that the housing allowance is **payable** and not **negotiable**. For this reason, it is not prescriptive.

1.1.1.4. Family allowance

Family benefits are the allowances granted to civil servants and State employees covered by the Labour Code, in accordance with Law No 67-LF-7 of 12/06/1967 establishing a family benefits code. In addition, according to Order No 81-02 of 29 June 1981 on the organisation of civil status and various provisions relating to the status of natural persons, the beneficiary children are legitimate chil-

⁴ The housing allowance for police and prison officials has remained constant at 20%.

dren and recognised children. These benefits are granted on the basis of an order signed by the S.D.O (Prefectoral Order).

The payment of family benefits or the calculation of entitlements takes into account:

- monthly family allowance;
- family salary supplement (only valid for Civil Servants in respect of the first 6 children) ;
- birth grant (only valid for uniform officers).

In the case of family benefits, the new rights become **time-barred every year** from the date of the event giving rise to the new entitlement if the person concerned has failed to provide written proof to the administration directly responsible for receiving it. Failure to comply with the time limit laid down in the decree will result in a limitation period in the following cases:

- For a child born before the effective date of recruitment, if the file is submitted to the Ministry of Finance or the S.D.O after the twelve (12) months following the date of birth, the effective date is that of recruitment;
- For a child born after recruitment, if the application is submitted within twelve (12) months of the child's birth, the effective date is the date of birth;
- In all other cases (application submitted more than twelve (12) months after the recruitment or after the birth of the child), the effective date is that of submission of the application.

1.1.1.5. Advances on salary

Advances on salary equal to a maximum of three (03) months of the basic index or gross category salary may be granted by decision of the Minister in charge of Finance to the Civil Servant or State employee travelling abroad, in a position of:

- mission;
- study trip;
- training or further training course;
- assignment;
- referral treatment.

Exceptional salary advances, equal to a maximum of three months of the basic salary index or gross categorial salary, may be granted to a civil servant of State employee by the Minister in charge of Finance.

The recovery of the salary advances thus paid to the beneficiary shall be made in ten (10) monthly instalments starting from the third month following the month of payment, unless, at the application of the interested party, a decision of the Minister in charge of Finance provides otherwise. However, in the case of unexpected termination of service, the Total amount of the advance is immediately recoverable and gives rise to the issuance of a collection order against the debtor.

1.1.2. Origin of files

In accordance with decree 2012/079 of 09 March 2012 on the devolution of the management of State personnel and salaries, the user administrations are in principle responsible for the processing of career Instruments, allowances and various emoluments as well as family benefits. However, the implementation process is gradual. Likewise, the administrations most often en-

counter technical problems in exercising these powers. As a result, they find themselves obliged to transfer certain files to the Ministry of Finance (MINFI) for processing. Thus, the files processed at MINFI come from:

- All public structures as concerns career and appointment Instruments;
- Ministry of Public Service and Administrative Reform (career Instruments);
- Presidency of the Republic (career Instruments of police officers, magistrates; appointment Instruments of diplomats; Instruments granting some allowances);
- Allowance Minister's Office (integration Instruments, career and appointment Instruments);
- Governor's Office (incremental positions of State employees);
- Ministry of Water resources and Energy, Ministry of Transport, Directorate General of Customs (petroleum allowances);
- Ministry of Livestock, Fisheries and Animal Industries, Ministry of Forestry and Wildlife, Ministry of Tourism and Leisure (forestry and wildlife risk allowance);
- Ministry of Finance (decision granting the Car maintenance allowance);
- Ministry of Territorial Administration (prefectoral order for family allowances, homologation Instruments for traditional rulers);
- Ministry of External Relations (recruitment of butlers for Ambassadors, career Instruments of diplomats);
- Ministry of Higher Education (career Instruments of university lecturers).

1.2. Composition of files

The original of the certificate of effective service in the post dating back less than three (03) months is a required document for each type of file. Beyond this document, the composition of the files depends on their type.

1.2.1. New registration into the salary file index

- Stamped application addressed to the Head of Department of the supervisory structure;
- Recruitment instrument (contract or integration, homologation instrument for traditional chiefs);
- certificate of first assumption of duty;
- photocopy NIC (for Traditional rulers);
- two individual notices duly signed by the Hierarchical Superior;
- two Antilope forms signed by the applicant;
- retirement instrument (for Traditional rulers who are former Civil Servants);
- certificate of residence.

1.2.2. Career Instruments

- Stamped application addressed to the Head of Department of the supervisory structure;
- authenticated career promotion instrument (original or certified photocopy).

1.2.3. Various emoluments and allowances

- Stamped application addressed to the Head of Department of the supervisory structure;
- authentic instrument granting the right (original or certified photocopy);
- certificate of assumption of duty.

1.2.3.1. Specific case of housing allowance

- Stamped application addressed to the Head of Department of the supervisory structure;
- authentic certificate of non-housing or certified photocopy;
- integration instrument or contract;
- certificate of occupation or release from accommodation where applicable;
- certificate of transfer for necessity of service for civil servants from the first to the sixth category.

1.2.3.2. Specific case of teachers at the National Post and Telecommunications School (Sup'Tic)

- slip from the Ministry of Posts or Stamped application addressed to the Minister in charge of Finance;
- decree on the status of ENSPT teachers;
- letter signed by the Director of the ENSPT fixing the allowances and beneficiaries;
- certificate of assumption of duty relating to the ENSPT;
- certificate of effective service in the recent post.

1.2.4. Entitlements due and not collected prior to retirement

These are career Instruments or allowances not paid during the period of activity. These cases can only be handled by the DDPP's disputes service. The composition of this type of file is as follows:

- Stamped application addressed to the Minister in charge of Finance;
- original or certified copy of each of the documents granting the rights claimed;
- photocopy of the retirement instrument;
- photocopy of NIC.

1.2.5. Entitlements due and not collected before death

These are career Instruments or allowances not paid before the death of the rights holder. These cases can only be handled by the DDPP's disputes service. The composition of this type of file is as follows:

- Stamped application addressed to the Minister in charge of Finance bearing the service number of the entitled party, where applicable;
- original or certified copy of each of the documents granting the rights claimed;
- photocopy of the instrument granting the survivor's pension;
- photocopy of the instrument granting the rights to the author of the rights, where applicable;
- certified copy of the heredity judgment;
- certified copy of the certificate of no appeal;
- photocopy of the NIC of the rightful claimant.

1.2.6. Entitlements due prior to secondment or leave without pay not collected prior to retirement

- Stamped application addressed to the Minister in charge of Finance;
- original or certified copy of each of the Instruments granting the rights claimed;
- photocopy of the retirement instrument;
- secondment instrument;
- termination of secondment instrument;

- photocopy of NIC.

1.2.7. Family allowances

- Stamped application addressed to the Head of Department of the supervisory structure;
- original or certified copy of the prefectural order granting the right;
- photocopy of the recruitment instrument (integration, contract or decision to recruit);
- certificate of non-employment of the spouse;
- certified copy(s) of the birth certificates of the children concerned;
- photocopy of the marriage certificate;
- individual life certificate of the child concerned;
- collective life certificate of all children concerned;
- certificate of non-collection at the NSIF.

1.2.8. Advance on salary

- Stamped application specifying the full address and the applicant's salary number and addressed to the Minister in charge of Finance;
- certificate of effective service (original) dated less than three (03) months earlier.

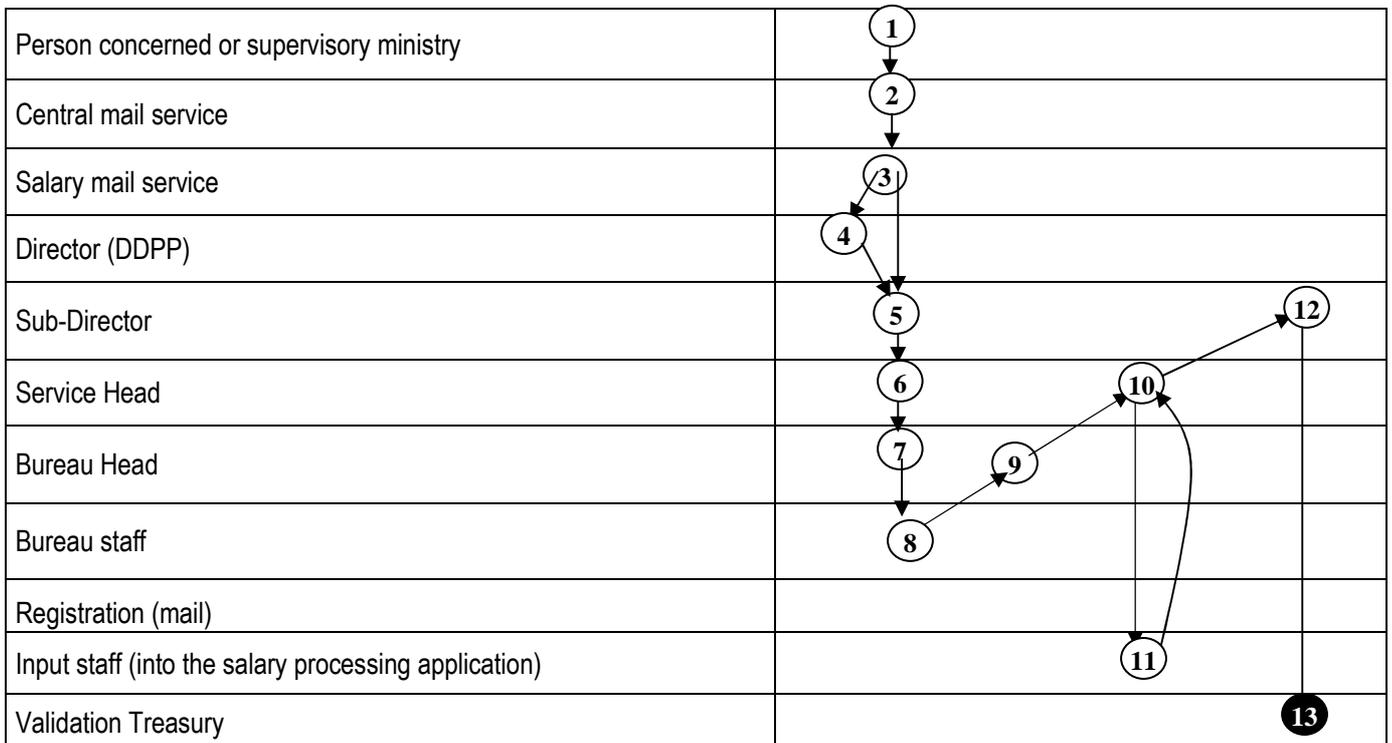
1.3. File handling process

It consists of two stages: (1) registration and circulation of files and (2) techniques for processing files.

1.3.1. Registration and circulation of files

The registration of files is an operation which consists in recording in a physical register or an electronic file the full name, subject, origin, date for the tracking of the files.

Figure 1.1: Diagram of processing circuit of a classic file at the SDG: case where the processing is done by a codification.



Description of circuit:

Stages 1 – 8 : Quotation or transmission of file between its entry into the circuit and the agent who handles it.

Stage 8: Actual processing of file (control and coding in the ESD soft application): this is where a file can be rejected for non-compliance (incompleteness, unjustified application, dubious act, etc.).

Stage 9: Control of the conformity of processing and visa if file is in conformity: here, the file can be rejected at the lower level for correction in the event of an error.

Stage 10- : Checking the conformity of processing. The ESD thus proven by the ESD soft application is Stamped after verification by the Service Head (10), who transmits it to the Sub-Director (11). The Sub-Director signs if the Amount is less than 2,000,000 or endorses it and transmits it to the Director (12). Here, the ESD is signed if the amount is less than 5,000,000 or is Stamped and sent to the Director General otherwise (13). At this level, the ESD is signed if the Amount is less than 15,000,000 otherwise it is Stamped and transmitted to the Secretary General (14) or the MINFI/MINDEL (15) with the possibility of rejection at the lower level (and therefore finally to the Bureau) in case of error.

After all these steps, the signed ESD is forwarded to the documentation and archive department where it is scanned and archived in the ESD-soft system (16). Subsequently, the file is returned to the department that prepared it (17) for entry (step 18) in the ANTILOPE application.

Stage 19: After entry, the files are transmitted by slip to the Sub-Director (after visa of Service Head) who proceeds to electronic transmission through ANTILOPE and physically to the Treasury for validation.

Stage 20: The Treasury checks the validity of processing, validates the file for effective payment and archives it. However, the file may be rejected at this level if the Treasury agents consider that the processing has not been regular. In this case, the file is returned to the Salary service that processed it.

NB: It may happen that a public employee whose employment with the Public Service is terminated (suspension from the salary file index due to death, resignation/termination of contract or dismissal without pension rights) may have rights which will have to be paid to him or possibly to his family. In this case, the ESD which clears these entitlements, after signature, is forwarded to the Division for the Preparation of Budget (DPB) for payment through a ministerial decision.

1.3.2. File processing techniques

The processing of any file requires a set of prerequisites (Appendix of chapter 1). There are four types of processing:

- processing by codification;
- processing by ESD;
- processing of special cases of salaries and disputes;
- processing of rejections.

1.3.2.1. Processing by codification

Codification is the translation of text elements into understandable language by the salary processing application. It concerns the Instruments that grant the rights not yet positioned on the pay slip. These may be Instruments of Takeover, career, relating to new allowances or family benefits.

a. Codification

It is made according to a codification sheet subdivided into three (03) parts: introduction, body and conclusion.

- The introduction is the part that identifies the applicant (full name, service number, grade, function);
- The body which is subdivided into three sub-parts: a first sub-part which characterizes the career position to be regularized, a second which characterizes the allowances to be paid and the last which describes the element codes to be deleted ;
- The conclusion which identifies the coding officer, date of codification and signatory.

A coding sheet is presented in the processing of the example below.

Processing by codification of file of a college teacher named Service Head and claiming the payment of his increment, housing allowance and duty allowance.

Example:

A Water and Forestry Works Engineer (A1) whose recent pay slip shows a 530 index and the Bureau Head duty allowance is applying for : (i) the increment to index 580, 2nd class 4th echelon which Takes effect on 1st March 2013; (ii) the housing allowance which he does not receive since the date of his integration (1st March 2011); (iii) the duty allowance of Service Head, which he has never received to date, as from 2nd November 2015, the date of his assumption of duty, after his appointment by Order No. 2015/350 /... appointing...of 15. 09. 2015; (iv) finally, the Car maintenance allowance linked to his Function because he has been using his vehicle for service needs since the date of his assumption of duty on 02 November 2015, but will only have obtained the ministerial decision granting him this allowance on the date of 22/12/2019, with effect from 01/01/2019.

Presentation of a codification form

FULL NAME : MEKOULOU MARIETTE
 SERVICE NUMBER : 000000X
 GRADE : Water and Forestry engineer
 FUNCTION : Service Head

ENTITLEMENTS TO BE REGULARIZED/PAYABLE

INTEGRATION / RECLASSIFICATION / INCREMENT

TYPE	n° INSTRUMENT	DATE	CODE GRADE	CATEGORY	CLASS/ECHELON	INDEX	DATE OF EFFECT
Avancement	N° 02	12.01.2015	18120	A1	2/4	580	01.03.2013

ALLOWANCES PAYABLE

TYPE	n° INSTRUMENT	DATE INSTRUMENT	CODE(S)	RATE	DATE OF EFFECT
Housing allowance	0233-20	23.03.2020	030	20% (Sal B)	01.03. 2011
Duty allowance	2015/350	15. 09. 2015	0380	15000	02. 11.2015
Car maintenance allowance	2020-041	22.12.2019	361	7500	01.01.2019

CODE(S) TO BE DELETED

CODE(S)	AMOUNT	DATE OF EFFECT
0400	4500	02. 11.2015

FILE CODIFIED BY OYE OBO
 ON 01/03/2020

The Service Head

Generally, codification is linked to grade, service, job, class and incremental position.

Example: Usual codes for the codification of secondary school teachers' files

PCEG (18120-18-1-A₁); PCET (19120-19-1-A₁); PENIA (18220-18-2-A₁);
 PLEG (18110-18-1-A₂); PLET (19110-19-1-A₂); PENI (18210-18-2-A₂);
 CO (18140-18-0-A₂).

b. Computer processing

The computer processing consists of the transcription of the data coded on the manual form into computer language. It includes the following stages: checking, inputting, registration and transmission.

The entry of a file (increment for example) processed by coding in the ANTILOPE application generally consists of:

- **Processing** it by typing element 1 in the general menu of ANTILOPE, which opens the processing page, or by typing the control key (CTRL) to close this step and open another menu;
- **creating** it by typing element 1 of the new menu to open the page reserved for the insertion of code instrument (e.g. 12EA Attached to the career instrument to be entered) on the file creation page and press CTRL to complete this step and open another menu;
- **Insert** or enter the personnel number of the agent concerned, then validate this step by pressing the control key; this opens a page for the information of the elements of the file.
- **Fill** in the elements to be entered, in this case the class, step and effective date of the instrument, then press the CTRL key to complete this step, which opens another window;
- **Move** the cursor down to type F (End) and CTRL; this will take you to the validation page;
- **Validate** the number generated by the entry, raise it and close the entry Stage by typing "V".

Registration

After validating the entry, the creation menu appears again. Registration consists first of typing item 3 followed by the CTRL key. A field opens for the entry of the file number, previously copied. After entering, press CTRL to open the Registration window for the type of file. Enter the type of instrument (decree, order, etc.), the issuing Ministry, the number of the instrument and the date of signature of the instrument and finally press control (V) to end this phase.

Electronic transmission

After registration, the creation menu will be presented again. Press item 3 followed by the CTRL key. A window opens for the entry of the file or docket number as well as the date. This ends the entry, registration and electronic transmission of file.

1.3.2.2. Processing by Statement of Amounts Owed (ESD)

The Statement of Amounts Owed is a document that summarizes the financial situation of a public employee at a given time. This situation may constitute, for the user, a debt towards the State or a claim on the State, in which case we will speak respectively of the State of Amounts Owed "by" or State of Amounts Owed "to". The processing by State of Amounts Owed relates more to missed arrears, benefits not received during the period of activity, benefits received less, benefits received too much, etc.

a. Production process of ESD

The production of ESD may be manual (former procedure) or automatic (by using the application ESD-soft).

i. Manual production

The manual Statement of Amounts Owed consists of three (03) parts, namely:

- The introduction which describes the identity of the public employee (claiming his rights), the problem to be solved and the coding of the structure that initiates ESD;
- The body of the ESD which carries the period for payment, the progress of the Calculation or the elements for payment (salary between elements of earnings and stoppages);
- The conclusion, which includes the Net Amount to be paid or to recover.

Example of an ESD "A" processed with the former technique

In February 2019, the INDEX 225 appears on a Constable's pay slip; to this day his arrears have not been collected. He therefore applications his arrears of his two increments; INDEX 185 as of 06 June 2016 and INDEX 225 as of 06 June 2018.

STATEMENT OF AMOUNTS OWED n° ___/MINFI/SG/DGB/DDPP/SDG/S4

Mr Bubinga, Mle 00000-k, 2nd Grade Constable at the DGSN in Douala, to pay his incremental position arrears in accordance with the instructions of the hierarchy and the following documents Attachéd.

NOTE

Period from 06/06/2016 to 05/06/2018 thus: 24 months

<u>COLLECTED</u>		<u>SHOULD HAVE COLLECTED</u>	
SB ind. 165	86 385	SBind.185.	96 569
Housing ind.	17 277		19 314
IRPP	-1 275		-1 917
R C F.	-790		-880
C P.	-8 639		-9 657
	<u>92 958</u>		<u>103 429</u>

Thus: $(103\ 429 - 92\ 958) \times 24 = 251\ 304$ frs

Period from 06/06/2018 to 30/01/2019 thus: 235 days

<u>COLLECTED</u>		<u>SHOULD HAVE COLLECTED</u>	
SB ind. 165	86 385	SBind.225.	116 706
Housing ind.	17 277		23 341
IRPP.	-1 275		-3 185
R C F.	-790		-1 070
C P.	-8 639		-11 671
	<u>92 958</u>		<u>124 121</u>

Thus: $(124\ 121 - 92\ 958) \times \frac{235}{30} = 244\ 110$ frs

Total earnings: $251\ 304 + 244\ 110 = 495\ 414$ francs CFA

Net payment: 495 414 francs CFA

Closed at the sum of: FOUR HUNDRED AND NINETY-FIVE THOUSAND FOUR HUNDRED AND FOURTEEN FRANCS CFA.

"PAR" ESD are rare in salary management services (processing of career Instruments or promotion). They are more frequent in the regularization of a staffmember's situation after a suspension

followed by a reinstatement of salary. For this reason, the example of this type of ESD is given in Chapter 3.

ii. Automatic production of ESD (ESD-SOFT)

With the automation of the production of the Statements of Amounts Due, the manual calculation in the Salary Services leaves little to no room for automatic calculation by ESD-SOFT. It is more specifically an application to facilitate salaries and pension management procedures for cases that require the recovery of arrears missed during codification.

A Statement of Amounts Owed is produced and archived in four (04) stages, three (03) of which are automated in ESD-SOFT and one manual. These are codification, control, signature and archiving.

Codification

For any ESD, the operator must record the various parameters obtained after analysis of the user's application. This codification must first be done in a manual form before being transcribed in a form provided in the ESD-SOFT application.

Form for entering an ESD in the ESD-SOFT application

The screenshot displays the 'Création d'un nouvel Etat de Sommes Dues (ESD)' form in the ESD-SOFT application. The interface is organized into several sections:

- Header:** Includes navigation tabs for 'Tasks', 'Cases', and 'Processus'. The main title is 'Création d'un nouvel Etat de Sommes Dues (ESD)'. Fields for 'Bénéficiaire' (MATRICUL) and 'Donneur de droit?' (Oui/Non) are present.
- Codification de l'ESD:** A section for defining the ESD type, with a 'Type Esd' dropdown menu and a 'Retirer la codification' button. It also includes 'Date Début' and 'Date Fin' fields, both set to 'Aujourd'hui'.
- A perçu (Received):** A pink-shaded section with input fields for 'Grade', 'Classe', 'Echelon', 'Service', 'Emploi', 'Nbre Enfts' (set to 0), 'Etait logé?' (radio buttons for Oui/Non, with Non selected), and 'Résidence'.
- Aurait dû percevoir (Should have received):** A green-shaded section with identical input fields to the 'A perçu' section.
- Footer:** Contains 'Type de l'acte' (dropdown), 'Référence de l'acte' (12/MINFI/CAB), 'Date de signature de l'acte' (Aujourd'hui), and a '+ Nouvelle codification' button.

Prevalidation page of the ESD by an operator

The screenshot displays the prevalidation interface for an ESD. On the left, a 'Task list' table shows several tasks with their names, process names, and due dates. The right side features a form for 'FICHE DE CODIFICATION ETAT DE SOMMES DUES' with the following tables:

REFERENCES DES ACTES

TYPE ACTE	NUMERO	DATE SIGNATURE
Arrêté	000021/MNFVSG	01/05/2020

FICHE DE CODIFICATION

Type (*)	Période	GRADE	CLS	ECHL	SERV	Positions					
						EMPL	LOG	RES	NO ENF	RANG	
3	Du 01/01/2009	A perçu	61180	0	03	2000	0370	N	801	0	-
	Au 31/12/2011	Aurait dû	61180	0	04	2000	0370	N	801	0	-

FICHE DE SUIVI

FONCTIONS	DATE	VISA
CODIFICATEUR DU DOSSIER		
CHEF DE BUREAU		
CHEF DE SERVICE		
SOUS DIRECTEUR		
DIRECTEUR		

At the bottom of the form, there are three buttons: 'Annuler l'Esd' (red), 'Revenir à la codification' (green), and 'Transmettre' (dark blue).

The ESD product is prepared in a file to be submitted for signature. The folder prepared for the occasion includes:

- The codification sheet produced by ESD-SOFT which also serves as a follow-up sheet;
- The history of earnings elements already served to the public servant stapled on the physical file;
- The description of calculation of the ESD;
- The summary of the ESD on which the signature will be appended.

The digital file and the physical file are then sent for checking, depending on the work organization of the structure responsible for processing salaries and pensions.

The operators may be public officials up to the rank of Service Head who work in the salaries and pension processing structures. An ESD-soft procedures manual provides detailed explanations on the codification of a file.

Control

A Controller scans and verifies the ESD generated by the operator, taking into account the elements that are in the bundle of documents making up the file. In the event of an anomaly, he returns the digital and physical file to the operator for modification.

The Controller is either the operator's higher authority (from Service Head) or the Financial Controller. He checks the ESD for compliance and returns it if it is not compliant. The conforming file is Stamped and forwarded for signature.

Control window of an ESD in ESD-SOFT

The screenshot displays the ESD-SOFT interface. On the left, a list of tasks is shown with columns for 'Task name', 'Process name', and 'Due date'. The task 'Valider l'ESD N°00000655 - 859969U' is selected. On the right, the 'Form' tab is active, showing a detailed document for 'FICHE DE CODIFICATION ETAT DE SOMMES DUES N° 2020/00000655/MIN/FS/GDGB/DPP/CI'. The document includes fields for 'MATRICULE: 859969U', 'NOMS ET PRENOMS: ADEH NSOCH SYLVESTER', and several tables: 'REFERENCES DES ACTES', 'FICHE DE CODIFICATION' (with sub-tables for 'Positions' and 'Montants'), and 'FICHE DE SUIVI' (with sub-tables for 'FONCTIONS' and 'DATE'). At the bottom, there is a 'Décision' section with radio buttons for 'Rejeter' and 'Valider', and a 'Traiter' button.

Signature

The file prepared by the Controller is submitted for signature, out of application, according to the organization and delegations of signature of the administration that produced the ESD.

Archiving

After signing, an archivist scans the signed document and saves it in the application by associating:

- The name of signatory;
- The date of signature;
- An indication of where the physical copy is stored.

Archiving window of an ESD

The screenshot shows the 'Archiving window of an ESD' in ESD-SOFT. The window title is 'Signer l'ESD N°00000008 - 5182990'. It contains the following fields and controls:

- Initié par:** Fadimatou Jenifer Mbouona Nijpeka
- Destinataire:** BAYIHA JEAN CALVIN
- Date de signature:** A date input field with a calendar icon, currently showing 'JJ/MM/YYYY' and 'Aujourd'hui'.
- Signataire:** A text input field for 'Nom / Fonction'.
- Scan du document signé (Image ou Pdf):** A file upload area with a document icon.
- Rayon de classement:** A text input field.
- Buttons:** 'Sauvegarder' (Save) and 'CLOSE'.

For the complete ESD production circuit using the automatic procedure, go to the synoptic diagram. (Figure 1.2).

Example of a coding sheet generated by ESD-SOFT

REPUBLIQUE DU CAMEROUN <i>Pais-Travail-Patrie</i> MINISTÈRE DES FINANCES DIRECTION GÉNÉRALE DU BUDGET				REPUBLIC OF CAMEROON <i>Peace-Work-Fatherland</i> MINISTRY OF FINANCES DIRECTORATE GENERAL OF BUDGET							
FICHE DE CODIFICATION ETAT DE SOMMES DUES N° 2020/00000001/MINFI/DGB											
MATRICULE: 150552B		NOMS ET PRENOMS: DEWA MOHAMAN									
REFERENCES DES ACTES											
TYPE ACTE	NUMERO	DATE SIGNATURE									
Arrêté	MINADER	17/06/2020									
FICHE DE CODIFICATION											
Type (*)	Période		Positions								
			GRADE	CLS	ECHL	SERV	EMPL	LOG	RES	NB ENF	RANG
3	Du 10/06/2009	A perçu	26120	1	01	3000		N		0	-
	Au 09/06/2011	Aurait dû	26120	1	02	3000		N		0	-
3	Du 10/06/2011	A perçu	26120	1	01	3000		N		0	-
	Au 09/06/2013	Aurait dû	26120	1	03	3000		N		0	-
3	Du 10/06/2013	A perçu	26120	1	01	3000		N		0	-
	Au 30/12/2014	Aurait dû	26120	E	00	3000		N		0	-
FICHE DE SUIVI											
FONCTIONS	DATE	VISA									
CODIFICATEUR DU DOSSIER											
CHEF DE BUREAU											
CHEF DE SERVICE											
SOUS DIRECTEUR											
DIRECTEUR											
DIRECTEUR GENERAL											
SECRETAIRE GENERAL											
MINISTRE DELEGUE											

Example of a summary of an ESD generated by ESD-SOFT

REPUBLIQUE DU CAMEROUN <i>Pais-Travail-Patrie</i> MINISTÈRE DES FINANCES DIRECTION GÉNÉRALE DU BUDGET				REPUBLIC OF CAMEROON <i>Peace-Work-Fatherland</i> MINISTRY OF FINANCES DIRECTORATE GENERAL OF BUDGET	
ETAT DE SOMMES DUES N° 2020/00000001/MINFI/DGB					
A Monsieur DEWA MOHAMAN (matricule 150552B), pensionné, pour le mandatement de son rappel d'avancement non perçu pendant qu'il était en activité, conformément à l'arrêté N° MINADER du 17/06/2020, et aux pièces jointes en souche.					
RESUME					
ELEMENTS DE GAINS					
010	Salaires de base				1 341 331
030	Indemnité de logement				268 266
ELEMENTS DE RETENUES					
505	Impôt sur revenu pers.physique				134 133
510	Retenué crédit foncier				8 033
515	Redevance audio-visuelle(c.r.t.v)				11 050
520	Taxes communales				10 500
540	Centimes additionnels				13 413
550	Cotisation pension				134 133
Net à mandater: 1 298 334 Frs					
Le présent état qui sera payé au code 424 est arrêté à la somme de: UN MILLION DEUX CENT QUATRE-VINGT-DIX-HUIT MILLE TROIS CENT TRENTE-QUATRE FRANCS CFA.					
Yaoundé, le					
Amplifications -MINFI/DGB -MINFI/DGTCFM -INTERESSE -CHRONO/ARCHIVES					
Page 4 sur 4					

b. Processing of ESD in the application charged with the management of salaries and pensions

Once the ESD has been signed, it is entered, transmitted and validated in the application in charge of managing salaries and pensions.

Typing files processed by ESD

The automatic entry of an ESD file roughly consists of processing, creating a file, inserting the service number, filling in the data entry elements and validating the data.

- **Process** is to type in element 1 of the ANTILOPE main menu followed by the CTRL key; this opens the page reserved for processing. Press the control key (CTRL) to end this step and open the following menu
- **Creating a file means** to Press element 1 of new menu and to insert the code instrument 08AX in the reserved area, then press CTRL to complete this step and open the following menu.
- **Insert** or enter the service number of the staff concerned, then confirm this step by pressing the control key (CTRL), which opens another menu.

- **Enter** the items to be aligned, in this case the ESD code (e.g. 422 for Housing allowance) and the Amount of arrears to be paid by ESD, then press the CTRL key to complete this step and continue to the next menu.
- **Move** the cursor down and press F (End) and CTRL.
- **Validate** the number generated by the entry, copy its number and end the entry step by pressing "V".

N.B: The process of registration and transmission of files processed by codification described above also remains valid for the processing of ESD.

1.3.2.3. Specific cases of salary processing and disputes

The specific cases of salary processing and disputes are limited to the processing of the files of diplomats, traditional chiefs and other disputes.

a. Processing files of diplomats

i. General provisions on consular salaries

Are considered as diplomats, in the context of salary processing, all public officials assigned or appointed in the diplomatic missions of Cameroon abroad, including some specific international structures established in Cameroon (e.g. Interpol). They are systematically assigned in the budgetary chapter of the Ministry in charge of External Relations (MINREX). The processing of files of diplomats commonly known as Ambacam, is specific in that the basic salary and certain allowances are processed at the external rate depending on the areas of assignment. In addition, they systematically benefit from supplementary external accommodation (CLE). Articles 1.34 to 1.36 below show the correction coefficients by zone.

Table 1.34: Correction coefficient of basic salary.

Deployment zone	Correction coefficient of basic salary
Zone 1: Africa zone CFAF	3
Zone 2: Africa excluding CFAF zone except South Africa	4
Zone 3: Europe excluding Switzerland and the Nordic countries; Asia excluding Japan; Latin America, South Africa	5.6
Zone 4: North America; Switzerland; Japan; Nordic countries (Sweden, Denmark, Finland; Norway); Saudi Arabia	6,2

Reference: Decree no. 98/220 of 14 September 1998 amending certain provisions of Decree no. 85/1197 of 29 August 1985 fixing the remuneration scheme for personnel serving outside Cameroon, under the authority of the Ministry in charge of Foreign Affairs, the modalities of attribution of this remuneration, the origin of leave and travel, as well as the special Advantages attributed to the same personnel.

Table 1.35: Housing allowance.

Deployment zone	Rate
Africa south of Sahara	30%
North Africa - Asia except Japan	40%
Europe	40%
North and South America	40%
Japan	80%

Reference: Decree No. 91/325 of 09 July 1991 to lay down the conditions for the allocation and occupation of administrative lodgings to State personnel on duty at diplomatic and consular missions of Cameroon abroad.

Table 1.36: Lodging supplement abroad (Code 407).

Deployment zone Function	Duty post code	Africa South of the Sahara	NorthAfrica- Asia except Japan	Europe except Switzerland	USSR-America- Switzerland-Middle East	Japan
1st adviser	3790	25 000	75 000	150 000	225 000	230 000
2nd Adviser	3800	20 000	60 000	120 000	180 000	210 000
1st Secretary	3730	18 000	45 000	100 000	135 000	190 000
2nd and 3rd Secretary	3740/3820	15 000	40 000	90 000	120 000	140 000
Attachés	Cf. Table 1.19	12 000	35 000	75 000	112 000	160 000
Administrative officers		10 000	30 000	60 000	100 000	150 000

Reference: Decree No. 91/325 of 09 July 1991 to lay down the conditions for the allocation and occupation of administrative accommodation to State personnel serving in diplomatic and consular missions of Cameroon abroad.

NB:

- The scale used for the external calculation is that of 1985, revalued at the rate of 15% (salary adjustment of 01 April 2008) and 5% (salary adjustment of 01 July 2014) for uniformed personnel (army and police).
- For civilian staff serving in diplomatic and consular missions, the scale used between January 1993 and March 2008 is that of January 1993;
- For the personnel under the labour code or Civil servants whose index is less than 375, their external salary is calculated on the basis of the Amount scale fixed by the Decree no. 98/221 of 14 September 1998 on the revaluation of Basic salary of administrative and service personnel of diplomatic and consular missions. This scale is revalorized by 15% and 5% in accordance with the salary adjustments of 2008 and 2014.
- The calculation of the elements of deductions TP, IRPP, RCF, CP on ESD is done according to the rules of internal rate. The remainder of the premiums and allowances are treated according to the rules of internal rates.

The flat-rate supplement, the family allowance and the family salary supplement for a staff member who moves out of the country are multiplied by the correction coefficient for the Deployment zone. Taxes are calculated on the basis of salary Taken from within the country.

Example 1: Mr. BANGA TIAT, Secretary of Foreign Affairs previously in service at the Ministry of External Relations in Yaounde is appointed Second Counsellor at the Embassy of Cameroon to Ankara in Turkey.
ATF: calculating his salary at the external rate as well as the induced recall.

Digital application of the Example 1

STATEMENT OF AMOUNTS OWED n° _____/MINFI/SG/DGB/DDPP/SDG/S4

To Mr. BANGA TIAT, **Mle. XXXYYY-E**, Secretary of Foreign Affairs, for the payment of his salary at the External rate following his appointment as Second Adviser to AMBACAM-Ankara by Decree no. 2019/154 of 27/03/2019.

NOTE

Period from 27/03/2019 to 30/10/2019 thus: 214 jours

COLLECTED		SHOULD HAVE COLLECTED	
S B Int. ind. 680	208 052	S B Ext. Ind. 680	1 475 012
CF	550	IL	590 005
CLE	0	CLE	120 000
Duty allowance	22 500	Duty allowance	45 000
IRPP	8 940	Duty	30 000
RCF	1 890	IRPP	-12 516
CP	20 805	RCF	2 633
	<u>241 077</u>	CP	<u>26 339</u>
			2 221 609

Thus: $(2\ 221\ 609 - 241\ 077) \times \frac{214}{30} = 14\ 127\ 795\ FCFA$

Closed at the sum of: **FOURTEEN MILLION ONE TWENTY SEVEN THOUSAND SEVEN HUNDRED AND NINETY FIVE FRANCS**. This Statement comprises codes 407 (C L E) at the rate of: 120 000 Francs; 3800 (Duty allowance) at the rate of: 45 000 Francs and 30 000 Francs; deletes the code 130 at the rate of 22 500 Francs with effect from 01 November 2019. /-

COPIES

Yaounde, the

ii. Processing stages of a State personnel file in a diplomatic mission or consular office

Ambacam files come exclusively from the Ministry in charge of External Relations. The processing of these files begins with the control of the bundle which must include:

- 01 transmission slip signed by the Minister of External Relations;
- 01 application Stamped by the applicant;
- 01 original copy of the certificate of effective presence at the post abroad;
- 01 Photocopy of certificate of assumption of duty;
- 01 Decree or order of appointment or assignment abroad;
- 01 incrementorder (where applicable).

It should be pointed out that, because of the technical constraints of the application responsible for salary and pension processing, it is not possible to process the payment at the external rate using the normal procedure "quotation - processing - input - transmission - Treasury validation". The same applies to the processing of career Instruments of personnel serving in diplomatic missions. Indeed, if such an instrument is processed by the normal procedure, the salary is automatically brought back to the internal rate, thus causing inconvenience to those concerned. This is why for

this type of file, after codification, a work application is sent to the Data Processing Unit to **update it using the "batch procedure"**. It is only after this operation that the technical service calculates the arrears using the procedure described above.

b. Processing files of traditional rulers

In September 2013, the Head of State allocated a monthly allowance to be paid to traditional chiefs from the salary file. The Article below presents the different amounts of the allowance according to the chieftaincy class.

Table 1.37: Allocation of traditional rulers

Classification of chiefdoms	Duty post code	Amount allocated
First class chiefdom	To be created	200 000
2nd class chiefdom	To be created	100 000
3rd class chiefdom	To be created	50 000

Reference: Decree no. 2013/332 of 13 September 2013 to amend and supplement certain provisions of Decree no.77/245 of 15 July 1977 to organize traditional chiefdoms.

By a slip signed by the Minister in charge of Territorial Administration, the files of the traditional chiefs are transmitted to the Ministry of Finance for processing. The processing of these files begins with the control of the bundle made up of the following documents:

- 01 slip from MINAT;
- 01 photocopy of the NIC certified by the competent authority;
- 01 certified copy of the decree approving the designation;
- 01 certificate of actual presence at the post issued by the competent authority;
- Any other document that can justify the position and the good repute of the applicant if necessary.

It is advisable to check that the predecessor's allowance is indeed suspended, as well as the management position of the applicant:

- If he is replacing a former traditional chief, it is first necessary to ensure that the latter's pay is effectively suspended before dealing with the new management. The date of effect of his assumption of duty is the date of his actual assumption of Function mentioned in the file transmitted by MINAT. If the former head's salary was not paid after his death, it must be taken into account in the calculation of the arrears of his beneficiary. The arrears thus withheld may be paid to the beneficiary, if he or she submits the declaration of revenue for payments made after the death of his or her predecessor.

- If he is an active public employee, he is only taken on as a traditional chief if he explicitly expresses this preference in the bundle of his file. In this case, the suspension of his or her civil servant number must precede his or her assumption of responsibility in order to ensure that there is no cumulation.

- If he is a retired civil servant, his file must contain the instrument of retirement or his notification of retirement, failing which his pre-pension slip. If the date of approval is before the date of retire-

ment, then the date of effect of his coverage will be the 1st of months following his retirement. In this case, the date of effect will be the date of approval.

The files are then codified. The elements to be codified are identification, residence, assignment, date of effect, amount of compensation to be awarded.

Example of a codification form of a traditional ruler

Mr. BUBINGA has been homologated 3rd Class Chief of MOABI, Forest Subdivision on the 11 November 2017. He is a former civil servant on retirement since January 2016.

Residence : 425
 Assignment : 09 219
 Born on : sikka 1934
 Amount : 50 000 Francs.
 DATE OF EFFECT : 11 November 2017

After having validated this information, the service number of the concerne dis generated by the system.

c. Case of family allowance

The allocation is an element of earning fixed at 2 800 CFAF per child since 1st January 2016. His rate has undergone the following changes in the past:

- From July 1969 to 30 December 1975, value: 500 frs CFA,
- From 1st January 1976 to 30 June 1978, value: 700 frs CFA ;
- From 1st July 1978 to 30 November 1981, value: 1000 CFAF ;
- From 1st December 1981 to 30 November 1982, value: 1200 CFAF
- From 1st December 1982 to 30 October 1983, value: 1300 CFAF. ;
- From 1st November 1983 to 30 October 1985, value: 1500 CFAF ;
- From 1st November 1985 to 30 December 2015, value: 1800CFAF.

It is granted by a prefectoral decree and all public officials are entitled to it. As a reminder, this salary component is subject to prescription (see section 1.1.1.4 on the type of files).

After checking the bundle, when the file is in conformity, the following form is codified in accordance with the following sheet:

FILE CODIFICATION FORM

FULL NAME
 SERVICE NUMBER.....
 GRADE.....
 FUNCTION.....

INSTRUMENT TYPE	NUMBER	DATE OF SIGNATURE

FAMILY ALLOWANCE

n°	FULL NAME	DATES OF BIRTH	DATE OF EFFECT
01			
02			
03			
04			
05			

FILE CODIFIED BY.....

THE.....

SERVICE HEAD

It is important to remember that the alignment of a child automatically generates the family supplement for Civil servants.

d. Other cases of disputes

Two scenarios will be discussed: arrears and the 1/16th of leave.

Case I: Arrears

These are cumulative arrears during the period of activity of a civil servant to freeze career instruments, allowances, bonuses and family benefits. Normally, these arrears are paid automatically on the 1st month of the switch to retirement, with deduction of stoppages. However, when the civil servant is in a position of suspension at the first month of retirement, automatic payment is no longer possible. The only way to clear this debt is by ESD. The same applies when the public servant dies in active employment.

In the case of liquidation by ESD, only reminders to the "0" position are concerned. The calculation of deductions is done in the same way as for other types of ESD.

Example: Clearance by ESD of arrears of a public employee

Codes	Direction	Amount	Position arrears	Date
010	+	131 750	0	09/1999
020	-	15 000	0	09/1999
030	+	10 540	0	09/1999
050	+	41 400	0	09/1999
055	+	41 160	0	09/1999
385	+	6 950	2	10/2000

For arrears: $TP = \frac{\text{Salaire de base} \times 5,28}{100} = 6\ 956$

Thus: 224 850 – 6 956 = 217 894

Closed at the sum of: two hundred and seventeen thousand eight hundred and ninety-four CFAF.

Case II: 1/16 of leave

Granted only to civil servants in the 1st to 6th Category eligible for retirement or their dependants (provision in the decision to retire or to grant survivors' pension rights), the 1/16th of leave is calculated by ESD, on the following basis:

Formule de calcul:
$$\frac{(\text{Elts de gains} - \text{Elts de retenues}) \times \text{Nbre de jours de congé}}{30 \times 16}$$

Example of a leave allowance

The Statement is an extract from a regional decision awarding a survivors' pension to the beneficiaries of a deceased staff-recruited based on a decision at incremental position 10 of Category 4.

The decision of Recruitment No. 720/D/SG/DAJ/b3 of 12/12/1985 binding the person concerned to the Administration is terminated with effect from 17/04/2008. The heirs of the deceased may claim a death allowance corresponding to:

- 20% of his monthly salary from 26/12/1990;
- 25% of his monthly salary from 26/12/1995;
- 30% of his monthly salary from 26/12/1995 to 17/04/2008 and 1/16 of remunerations collected during the period from 05/06/1997 to 17/04/2008, a maximum of two (02) years' accumulated leave expenses.

Calculation of 1/16th leave

- *Basis of calculation: Net salary payable in the last incremental position*

BS 4/10	88 913
TP	-4 695
CP	-5 335
NP	78 883

- *Calculation*

From 05/06/1997 to 17/04/2008 thus 3 913 days

$$\frac{78\,883 \times 3\,913}{30 \times 16} = 643\,061$$

Net payable: 634 061 CFA F.

This Statement which will be paid in code 424 is set at the sum of: six hundred and thirty-four thousand and sixty-one francs.

1.3.2.4. Processing rejects

During salary processing, the file may be rejected at any Stage, with reasons, depending on the assessment made at each level of the structure:

- at the level of the Mails service, particularly during the phase of reception of the applications;
- at Sub-Director level, when visas must be affixed for processing or for signature;
- at the level of the services when signing codified files or visas for signature;
- at the Office level, when the detailed study of the file documents is carried out;
- at the Treasury level when validating the typed files.

The reasons for rejection can be diverse and varied according to their typology. Depending on the assessment made, there are both formal and substantive rejections.

a. Formal rejects

They are essentially based on procedural defects or on a failure in the composition of the file. An example is given below:

- incomplete file;
- file without a processing agreement;
- doubtful Instruments (falsified or overloaded Instruments);
- unofficial transmission, etc.

b. Substantive rejects

They are based on the very subject of the application, i.e. on the basis of the entitlement claimed. In this case, it must be ascertained whether or not the claimant's application is well-founded. Examples include the following:

- unfounded claims such as an application for payment of arrears that has already been paid;
- application for alignment of an index already taken into account;
- application for alignment of children who have already reached the age of majority, etc.

Once the rejections have been identified, the question of user information now arises.

c. Management of rejects

The rejected file must in principle be returned to the person concerned by official mail if he or she has an address or by the press. However, in the current organisation of work, which is characterised by a large volume of files, it is difficult to manage rejections in this way. Under current management, all rejections are centralised at Service Head level and published on noticeboards set up for this purpose.

CONCLUSION

This chapter dealt with the handling of salaries and dispute procedures, more specifically the nature of the different types of salaries and dispute files, the description of the procedures related to these files and their processing times.

The next chapter will deal with pension issues and their settlement.

APPENDICES TO CHAPTER 1

A1. Management rules

Management rules require:

1. Situate the file in a specific context (advancement in increment position, grade, family benefits, duty allowance, bonuses, etc.).
2. Develop a method to accompany the processing of the file;
3. Identify the different scales or codes that will accompany the processing ;
4. Take into account the variation over time of the different elements involved in the processing (Housing; CF, AllFa, Sft; RCF, CP and others);
5. Ensure the authenticity and conformity of the documents before ordering payment;
6. Spread out the variation of the elements to be paid chronologically (a topo is useful for this purpose, before moving on to Calculation);
7. Proceed to the calculation of entitlements by scrupulously applying all the rules set out in three (3) and (4);
8. Do not forget to check by machine all the data that may be prejudicial to the processing and even edit all the necessary elements (earnings history, status of arrears, salary transition slips, status of children, etc.) that accompany the said payment;
9. Read the General Rules and Regulations of the Public Service;
10. Read the Specific Statute of each trade and the technical processing that accompanies it.

In addition, it is important to know that:

11. In terms of salary processing, every month, including February, has 30 days and a year has 360 days (months and fiscal years);
12. The effective date of an instrument to be processed (advancement, certificate of non-housing, etc.) begins on the 31st of months, please process this instrument to count from the 1st of months following ;
13. For the counting of the days retained in the calculation of the ESD, the day of the date of effect is taken into account.

The types of control that are carried out in the process of manual processing of pay and dispute files require:

- Checking of documents: this consists of verifying the composition of the file and the authenticity of the attached documents;
- control of the nominal Statements: it consists in verifying the conformity of the amount calculated on the ESD or the CA;
- machine control which consists in checking the history of an employee's earnings and arrears used to avoid double payment of the employee's rights.

A2. Instruments for the user guide of the salary

Section I: General and specific Instruments

A) Recruitment

1. Decree no. 2000/696/PM of 13 September 2000 laying down the general regime for administrative competitive examinations;
2. Order n° 4107 of 04 August 1982 setting place quotas by province of origin.

B) Career management

1. Decree no. 74/694 of 29 July 1974 fixing the conditions for granting and the rates of overtime allowances to the personnel of various State Administrations;
2. Decree no. 75/791 of 18 December 1975 fixing the index grading of the various Civil Servants;
3. Decree no. 75/342 of 21 MAY 1975 establishing a technical allowance bonus to the benefit of certain civil servants.
4. Decree no. 76/251 of 25 JUNE 1975 granting a technical allowance bonus to some civil servants in the translation and interpretation services.
5. Decree no.78/472 of 03 NOV 1978 granting a monthly duty allowance to some personnel serving at the State Inspectorate General and at the Administrative Reform.
6. Decree no. 082/109 of 11 March 1982 organizing the procedure for change of corps in the Public Service;
7. Decree no. 2000/211 of 27 July 2000 fixing the remuneration of State employees governed by the Labour Code;
8. Decree no. 91/324 of 09 July 1991 fixing the rate of the non-housing allowance;
9. Decree No. 98/220 of 14 September 1998 amending certain provisions of Decree No. 85/1197 of 29 August 1985 establishing the remuneration regime for staffserving outside Cameroon, under the authority of the Ministry of Foreign Affairs, the modalities for granting such remuneration, the leave and travel regime, as well as special benefits granted to the same staff.
10. Decree no.98/221 of 14 SEPT 1998 revalorisation of Basic salary of administrative and service staff of diplomatic and consular missions.
11. Decree no. 2008/100 of 07 March 2008 fixing the rate of the non-housing allowance;
12. Decree no. 2008/099 of 07 March 2008 on the revalorisation of Basic monthly salary of civil and military personnel;
13. Decree no. 2014/253 of 07 July 2014 on the increase of the basic monthly pay of civilian and military personnel;
14. Decree no. 91/324 of 9 July 2014 determining the conditions for administrative housing;
15. Decree no. 92/056 of 27 March 1992 establishing and fixing the rate and method of granting a risk indemnity to civil servants of the Prison Administration.
16. Decree no. 81/148 of 13 April 1981 fixing the indemnities and benefits allocated to Magistrates and Municipal Councillors; 16;
17. Decree no. 86/1158 of 24 SEPTEMBER 1986 to amend and supplement certain provisions of decree no.86/122 of 12 February 1986 granting discounts and a risk allowance to certain personnel of the administrations in charge of forests, wildlife and fisheries.
18. Decree no. 82/420 of 30 November 1982 amending and supplementing certain provisions of Decree no. 82/537 of 27 October 1982 granting a bonus to personnel serving in the Presidency of the Republic;
19. Decree no. 92/221/PM of 8 May 1992 fixing the retirement age for staffgoverned by the Labour Code;
20. Decree no. 95/677/PM of 18 December 1995 relating to derogations from the legal working hours; 20;
21. Decree no. 93/574/P of 15 July 1993 establishing the form of trade unions admitted to the registration procedure;
22. Decree no. 93/576/PM of 15 July 1993 establishing the form of certificate of registration of a trade union;
23. Decree no. 94/197/PM of 09 May 1994 on salary deductions;
24. Decree no. 2000/698/PM of 10 September 2000 laying down the modalities of organisation and functioning of the Higher Council of the Public Service;
25. Decree no. 2001/115/PM of 27 March 2001 on the organisation and functioning of the Administrative and Joint Committees;
26. Decree no. 2001/108/PM of 20 March 2001 laying down the procedures for evaluating the professional performance of Civil Servants;
26. Decree no. 2001/114/MP of 27 March 2001 establishing the status of Honorary Civil Servant;
27. Decree no. 2001/117/PM of 27 March 2001 fixing the sessional allowances of the members of the management bodies of the Public Service;

28. Decree no. 2001/116/PM of 27 March 2001 laying down the legal status of probationary civil servant and the conditions for the conduct of probationary period to tenure;
29. Decree no. 2001/117/PM of 27 March 2001 fixing the amount of the sessional allowances of the members of the management bodies of the Public Service; 5;
30. Decree no. 2000/686/PM of 13 September 2000 on the organisation of health boards;
31. Decree no. 2000/689/PM of 13 September establishing the scheme of annual administrative leave for civil servants;
32. Decree no. 2000/690/PM of 13 September 2000 determining the competent authorities for the granting of special authorizations and leave of absence;
33. Decree no. 2000/692/PM of 13 September 2000 laying down the modalities for the exercise of the right to health of civil servants;
34. Decree no. 2000/693/PM of 13 September 2000 laying down the travel arrangements for civil servants and the modalities for bearing the related costs;
35. Decree no. 2000/694/PM of 13 September 2000 laying down the modalities of the rights to participation of Civil servants;
36. Decree no. 2000/691/PM of 13 September 2000 laying down the modalities for the exercise of private gainful activities;
38. Decree no. 2000/285 of 12 October 2000 fixing the daily allowance rates and conditions of travel on mission of members of government and similar positions;
39. Decree no. 2002/040 of 04 FEV 2002 fixing the Amounts and modalities of payment of bonuses allocated to the personnel of the National Education.
40. Decree no.2002/042 of 4 FEV 2002 fixing the modalities of attribution and the Amount of the bonuses allocated to the Civil servants of the bodies of the Public Health.
41. Decree no. 2012/051 of 02 March 2012 fixing the Amounts and the modalities of payment of the documentATtion and research bonus allocated to the staff of the National Education Corps.
42. Decree no. 2012/052 of 02 March 2012 on the allocation of bonuses to the staff of the Physical Education Corps and fixing the amounts and the payment amounts;
43. Decree no. 6437/CAN/MINFOPRA of 21 September 2000 fixing the modalities of exercising the recourse action;
44. Decree no. 620 of 30 NOV 1982 to amend and supplement certain provisions of Decree no.82/537 of 26 October 1982 granting a monthly fuel allowance to certain officials and a transport allowance to the personnel in service to the Presidency of the Republic.
45. Decree no. 2017/6526 / PM of 07 JUNE 2017 to amend and supplement certain provisions of decree no.91/028/PM of 20 September 1991 granting a monthly fuel allowance to certain officials and a transport allowance to personnel serving in the Services of Allowance Minister.
46. Decree no.2017/080 of 06 MARCH 2017 granting bonuses to State medical and paramedical personnel, falling under the Labour Code.
47. Decree no.69-DF 228 of 09 JUNE 1969 relating to the elements of the remuneration of civilian and military personnel of the Federal Public Service.
48. BD no.E1/SG/PR of 17 July 1990: Revalorisation of the monthly transport premium rate allocated to certain personnel of the Presidency of the Republic.
49. Order n° 00807/MINFOPRA of 02 February 2001 on the regime of studies and schooling in the administrative divisions and financial divisions of the ENAM;
50. Joint Order n° 009145/MINFOPRA/MINEFI of 10 December 2001 launching the operation of the Application for the Computerised Integrated Management System of State Personnel and Salries (SIGIPE) in some Ministries;
51. Order No. 015/MTPS/SG/CJ of 26 May 1993 determining the conditions and the date of notice;
52. Circular No. 1976/MFP/DP of 23 November 1977 on the modalities for rating public officials;
53. Circular No. 004/CAB/PR of 20 August 1991 relating to administrative visas;
54. Various decrees signed by the President of the Republic or the Allowance Minister in charge, Head of Government on the recognition of training schools.
55. Decision No. 00361/MINFOPRA/SG/DDRHE/SCDB of 28 May 2018 on the provision of personnel.

C) Training and internships

1. Decree no. 2000/697/PM of 13 September 2000 laying down the rules for the continuous training of civil servants;
2. Circular letter no. 00001/LC/MFPRA/SG of 9 January 2005 relating to the training of Civil servants and State employees;

3. Circular letter n° D1/22/08/MFPRA/SG/DDRHE of 16 September 2005 relating to the composition of applications for continuous training of State employees.

D) ²Discipline

1. Decree no. 2000/685/PM of 13 September 2000 on the Organisation and Functioning of the Permanent Disciplinary Board of the Public Service and laying down the Rules of Disciplinary Procedure;
2. Decree no. 2008/028 of 17 January 2008 on the Organisation and Functioning of the Budget and Finance Disciplinary Board.

Section II: Specific and special statutes

A) Specific statutes

1. Decree no. 69/DF/8 of 8 January 1969 on the special status of corps des Civil servants of Education, Youth and Culture;
2. Decree no. 70/DF/79 of 18 February 1970 amending certain provisions of Decree no. 69/DF/8 of 8 January 1969 on the special status of the corps of Civil Servants in Education, Youth and Culture;
3. Decree no. 75/774 of 18 December 1975 on the special status of corps of Civil servants of the General Administration;
4. Decree no. 77/196 of 23 June 1977 on the special status of corps of civil servants of the General Administration; 4;
5. Decree no. 86/752 of 23 June 1986 on the special status of corps of Civil servants of the Documentation Department;
6. Decree no. 75/771 of 18 December 1975 on the special status of corps of Civil servants of the Registries;
7. Decree no. 75/776 of 18 December 1975 on the special status of corps of Civil servants of the Financial Authorities;
8. Decree no. 75/772 of 18 December 1975 establishing the special status of corps of Civil servants of Travail and Social Security;
9. Decree no. 75/775 of 18 December 1975 on the special status of corps of Civil servants of the School and University Administration;
10. Decree no. 77/345 of 26 August 1977 amending Decree no. 75/773 of 18 December 1975 establishing the special status of corps of Civil servants of Diplomacy;
11. Decree no. 75/768 of 18 December 1975 on the special status of corps of Civil servants of the Active Customs Service; 12;
12. Decree no. 84/157 of 18 April 1984 Decree establishing the special status of corps of Civil servants of Prices, Weights and Measures;
13. Decree no. 75/781 of 18 December 1975 on the special status of corps of Civil Meteorological Civil Servants;
14. Decree no. 75/784 of 18 December 1975 establishing the special status of corps of Civil servants of Surveys;
15. Decree no. 75/787 of 18 December 1975 on the special status of corps of Civil servants of Civil Engineering;
16. Decree no. 78/311 of 31 July 1978 on the special status of corps of Civil servants of Information Technology and Teleinformatics;
17. Decree no. 75/786 of 18 December 1975 on the special status of corps of Civil servants of Mines and Geology;
18. Decree no. 75/779 of 18 December 1975 on the special status of corps of Civil servants of Geographical Service;
19. Decree no. 75/777 of 18 December 1975 on the special status of corps of Civil servants of Industrial Techniques;
20. Decree no. 75/790 of 18 December 1975 on the special status of corps of Civil servants of the Livestock and Maritime Fisheries Services.
21. Decree no. 75/782 of 18 December 1975 on the special status of corps of Civil Servants of Civil Aviation;
22. Decree no. 75/767 of 18 December 1975 on the special status of corps of Civil servants for the operation of posATI and telecommunication services; 22;
23. Decree no. 75/778 of 18 December 1975 on the special status of corps of Civil servants of Animal Industries;
24. Decree no. 75/769 of 18 December 1975 on the special status of corps of Civil servants of Information;
25. Decree no. 75/785 of 18 December 1975 on the special status of corps of Civil servants of Rural Production;
26. Decree no. 75/780 of 18 December 1975 on the special status of corps of civil servants of the Demographic and Statistical Services;
27. Decree no. 75/783 of 18 December 1975 on the special status of corps of civil servants in the field of telecommunications techniques;
28. Decree no. 75/788 of 18 December 1975 on the special status of corps of Civil servants of Public Health and Social Affairs;
29. Decree no. 2001/145 of 03 July 2001 on the special status of corps of Civil servants of the Public Health;
30. Decree no. 2000/359 of 05 December 2001 on the special status of corps of Civil servants of the National Education;

31. Decree no. 75/789 of 18 December 1975 on the special status of corps of Civil servants of Youth and Sports;
32. Decree no. 780/275 of 18 December 1980 on the status of researchers.

B) Special statutes

1. Decree no. 92/054 of 27 March 1992 on the special statute of the corps of Civil servants of the Penitentiary Administration;
2. Decree no. 93/035 of 19 January 1993 on the status of the personnel of the Higher Education, amended and supplemented by Decree no. 2000/048 of 15 March 2000.
3. Decree no. 2001/065 of 12 March 2001 on the special status of corps of National Security Officials; 4;
4. Decree no. 2000/049 of 15 March 2000 establishing the indexed grading of the corps of Higher Education;
5. Decree no. 2001/066 of 12 March 2001 fixing the index of the Civil Servants of National Security corps; 5;
6. Decree no. 97/16 of 22 January 1997 granting Advantages to certain Magistrates;
7. Decree no. 2012/190 of 18 AVR 2012 to amend and supplement certain provisions of Decree no. 97/016 of 22 January 1997 granting benefits to certain magistrates.
8. Decree no. 97/15 of 22 January 1997 granting benefits to the Presidents of the Supreme Court and the Prosecutor of the Supreme Court;
9. Order No. 145-bis/CAB/PR of 15 March 2000 fixing the terms and conditions of remuneration of staff Assistants to universities /-
10. Decree no. 2013/332 of 13 SEPT 2013 to amend and supplement certain provisions of Decree no. 77/245 of 15 July 1977 on the organisation of traditional chiefdoms.
11. Decree no. 85-1668 of 29 November 1985 amending Decree no. 78-430 of 29 September 1978 setting up a special premium for the control of oil activities.
12. Decree no. 2016/492 of 06 DEC 2016 fixing the special Advantages granted to the members of the Specialised Corps of Judicial Police Officers of the Special Criminal Court.

CHAPTER 2: PROCEDURES FOR PROCESSING PENSIONS AND LIFE ANNUITIES

Pension is a cash allowance paid to public servants at the end of their career (retirement, death or dismissal), or to victims of an illness or accident attributable to the service; it is reversible to the beneficiaries when the person entitled dies, in accordance with the regulations in force⁵.

The structure responsible for processing pensions has undergone fundamental changes from the Pensions and Assistance Service to the Sub-Department for Pensions and Life Annuities (SDPRV). These changes are the result of various successive organizational charts. In accordance with Article 76(1) of Decree no.2013/066 of 28 February 2013 on the organization of the Ministry of Finance, the Sub- Department for Pensions and Life Annuities has the following tasks:

- Monitoring the payment of pension contributions for seconded staff;
- preparation of Instruments validating precarious services and those granting pensions for accidents at work;
- management of pension and life annuity files;
- control and approval of draft Instruments for the concession of civil, Military and penitentiary administration staff pensions;
- clearance and payment of pensions.

The purpose of this chapter is to present all the procedures for processing pension files. The chapter is structured in three sections:

- type and origin of files;
- composition of files;
- processing of files.

2.1. Type and origin of files

The pension entitlement Instruments handled by the Sub-Department for Pensions and Life Annuities can be classified into six (06) categories:

- Instruments of pension entitlements of a permanent type;
- Instruments of temporary pension entitlements;
- Instruments of pension entitlements of a one-off type;

⁵ References:

- Law No. 59/LF/18 of 10 November 1969 establishing an old age, invalidity and death insurance scheme ;
- Decree 74/759 of 26 August 1974 on the organization of civil pensions;
- Decree 76/460 of 12 October 1976 on the organisation of the military pension scheme based on the duration of service and invalidity pensions.

- validation of precarious services;
- constitution of pension entitlements;
- control and approval of draft Instruments for the granting of pension entitlements to non-commissioned officers of the army or their beneficiaries (cause).

2.1.1. Type of files

The type of Instruments depends on the allocation, which may be permanent, temporary or one-off.

2.1.1.1. Instruments for pension entitlements of a permanent type

These are those for which the earnings elements are set up for an indefinite period of time.

These are:

- **longevity pension** paid to civil servants and Military personnel who have completed at least 25 years of pensionable service;
- **proportional pension** awarded to civil servants and members of the armed forces who have completed less than 25 years and above 15 years of pensionable service;
- **old-age pension** for personnel governed by the Labour Code who have completed 180 months of insurance, 60 of which in the last 10 years before the date of retirement;
- **permanent disability pension** awarded to civil servants and Military personnel who are victims of accidents or illnesses attributed to their service, for a period whose beginning is known and whose end is not known;
- **widow's (widower's) reversionary pension** is granted to the wives (husbands) of civil servants or Military personnel who die in active service or on retirement;
- **survivors' pension**, which refers to survivors' pensions for the beneficiaries (widows or widowers, children and ascendants) of State employees governed by the Labour Code who are still working or retired;
- **Reversionary pension for ascendants**⁶ reserved for parents of deceased Military personnel who have left neither wife nor children;
- **pension of Railway Workers retirement Fund - Specific Status (FOREC - SP)**, from which former employees of the late REGIFERCAM and their dependants benefit;
- **reversionary disability pension for widows and widowers**, granted to the spouses of civil servants or Military personnel who were receiving a disability pension before their death, or who died during a mission;
- **reversionary disability pension for relatives in the ascending line** Generally granted to the parents of Military personnel who were receiving a disability pension before their death or who died during a mission;
- **orphan's pension**, paid permanently to children who have reached the age of majority and are declared invalid after the parents' death;

⁶ 1st degree (the father or mother), 2nd degree (the grandfather or grandmother), or any other person designated by a court decision.

- **lifetime disability** pension paid to personnel covered by the labour code who are victims of an accident at work attribute to the service.

2.1.1.2. Instruments for pension entitlements of a temporary type

These are allocations whose gain elements have pre-determined effective and closing dates.

These are:

- Temporary disability pensions, awarded to civil servants and Military personnel who are victims of illness or accidents attributed to their service for a specific period;
- Life annuities, awarded to State personnel governed by the Labour Code who are victims of illnesses attributed to service during a specific period;
- Orphan's temporary pensions reserved for orphans under the age of 21 and paid to the guardian who takes care of them;
- Orphan's temporary reversionary disability pensions, reserved for orphans who are minors and who cease to exist when the last child reaches the age of majority;
- Mobilisable reserve allowances, which are monetary allowances paid to non-commissioned officer Military personnel over a non-renewable period of two (02) years and renewable for three (03) years to Military officers after they retire.
- Arrears of pension paid to beneficiaries following the death of the person entitled.

2.1.1.3. Instruments for pension entitlements of a one-off type

These are:

- death benefits;
- death compensation;
- installation bonus or allowance;
- reimbursements of various deductions;
- reimbursement of the income tax return;
- advances on pension.

a. Death benefits

This is a monetary allowance granted in a single payment, regardless of the origin, time or place of death, to the heirs of a civil servant or soldier who died in active service (Decree no.82-341 of 9/08/1982 laying down the conditions for the award of lump sum death benefits; Decree 2000 / 684 / PM of 13 September 2000 laying down the conditions and procedures for the award of lump sum death benefits). It is equal to:

- 12 months of gross basic salary (the best scale, which for the time is that of 1985) to the index of death for the simple death benefit, increased by 200,000 CFAF per child of a deceased civil servant and 75,000 CFAF per child of a deceased soldier, without the cumulative amount of the increases exceeding the nominal value of the death benefit;
- 60 months (05 years) of gross basic salary (of the best scale, which for the time is that of 1985) to the index of death for the fivefold death benefit, increased by 200,000 CFAF per child of deceased civil servant and 75,000 CFAF per child of deceased Mili-

tary personnel, without the cumulative amount of the increases exceeding the nominal value of the fivefold death benefit.

It is broken down as follows: 1/3 to spouses and 2/3 to legitimate or recognized minor children and needy children of full age pursuing their studies or disabled children. The death benefit is liquidated by the authority in charge of managing the deceased civil servant.

b. Death compensation

This is a monetary allowance paid in a single payment to the beneficiaries of a civil servant under the code of labour who died in service. It is calculated on the basis of the percentage of salary and the service obligation of the public servant under the labour code and is equal to the sum of:

- 20% of salary of "de cujus" of day of recruitment to the fifth year;
- 25% of salary from the sixth year to the tenth year;
- 30% of salary from the 11th year to the date of death.

c. Settlement allowance or emolument

It is a monetary allowance granted to civilian servants or military personnel who retire early. It is calculated on the basis of the best scale, which is currently the 1985 scale.

i. For Civil servants

- The amount of this allowance varies according to the number of years of service at the time of application:
- 24 months of gross basic salary if the application is submitted between 20 years 1 month and 21 years of service leading to a pension, plus any corresponding family benefits;
- 18 months' gross basic salary if the application is submitted between 21 months and 22 years of pensionable service, plus any corresponding family benefits;
- 12 months' gross basic salary if the application is submitted between 22 years 1 month and 23 years of pensionable service, plus any corresponding family benefits;
- 6 months' gross basic salary if the application is submitted between 23 years 1 month and 24 years of pensionable service, plus any corresponding family benefits (see Decree 74/759 of 26/08/1974).

ii. For military personnel

Military officers leaving the service before reaching the age limit for their rank, either at their own application or on their own initiative for reasons other than disciplinary reasons, may be granted an installation allowance under the following conditions:

- for non-commissioned officers, if they have completed at least seventeen (17) years of service leading to a pension;
- for other Military personnel, if they have completed at least twenty (20) years of service leading to a pension.

According to the provisions of Decree 76/460 of 12/10/1976), if the application is made or if retirement Takes place:

- more than five (05) years from the age limit, the amount of the settlement allowance is fixed at twenty-four (24) months of the basic salary acquired;
- more than four (04) years of age, the amount of the allowance is set at eighteen (18) months of the indexed salary earned;
- more than three (03) years, the amount of the allowance is fixed at twelve (12) months of the basic indexed salary earned;
- less than two (02) years of age, the amount of the allowance is set at six (06) months of the basic salary earned.

d. Refund of various stoppages

Reimbursement of various deductions concerns a range of allowances such as:

- reimbursement of pension contributions for civil servants and Military personnel or their dependants;
- an old-age allowance for staff governed by the Labour Code who have completed at least 12 months of insurance and a maximum of 179 months at the end of their professional activity;
- survivor's allowance for those entitled to survivor's benefits from staff governed by the Labour Code;
- salary for dismissed military personnel who have completed at least three (3) years of service.

It is generally operated for contributions less than 15 years of service. However, even after 15 years of contributions, the refund of deductions is paid to the heirs of a deceased civil servant who has left neither a minor child nor a spouse.

In practice, when staff covered by the Labour Code switch to retirement without having completed 15 years of service, the ANTILOPE application automatically generates and reimburses these deductions by means of code 445 (acquired benefits) and from the following month the person concerned has a zero balance. The instrument granting him/her the allowance (old-age allowance, reimbursement of deductions) will just regularize it.

e. Revenue declaration

When a civil servant or pensioner dies, his or her salary or pension will usually continue to be paid. A tax return is issued by the Public Treasury, after the return of unduly paid salaries or pensions by garnishee order (ATD) or by budgeted vouchers. At the time of processing of the file of the beneficiaries, calculations are made to compensate for the deduction made from the beneficiaries' entitlements. However, revenue declarations may be issued to the benefit of public officials in active service or upon retirement following the transfer of their salaries to the Public Treasury.

f. Advance on pension (ASP)

An advance of up to two (02) years may be granted to a pensioner at his application and at the discretion of the Minister of Finance. Repayment, which begins three months after the agreement, is made by a 50% deduction from the monthly retirement pension, until the debt is extinguished. It should be remembered that if the beneficiary of an advance on pension dies before the debt is exhausted, his or her beneficiaries will have to repay the balance.

2.1.1.4. Draft pension instrument

Draft pension Instruments for non-officer personnel and those falling under the Labour Code of the Ministry of Defence are subject to prior approval by the pension service of the Military personnel of the Ministry in charge of Finance. This service plays the role of financial control at a double legal and accounting level. On the legal level, it verifies the regularity of all the required documents and, on the accounting level, it checks the accuracy of the calculations based on the index scales in force. At the end of these checks, the draft pension Instruments (retirement, disability or reversion) deemed to be in conformity are approved. On the other hand, the files judged not to be in conformity are returned to the Ministry of Defence (Department of Administrative and Regulatory Affairs) with a view to possible regularization.

2.1.1.5. Validation of precarious services

The validation of precarious services is the operation which consists for the permanent civil servant in a given framework (A, B, C, D) of the Public Service of the State to pay to the Public Treasury, in recognition of the services accomplished as a civil servant subject to the Labour Code from the age of 17, sums corresponding to the pension deductions which he would have had to make from his salary if he had been working as a permanent civil servant during this period. This validation must take place before the date of retirement.

It applies to Civil Servants who began their career as personnel under the Labour Code before being integrated into the Public Service. Since pension rights cannot be settled under two different schemes, a civil servant in this situation has two options:

- Validate the precarious services in order to benefit from pension over the Totality of years of service;
- Lose the annuities spent as staff under the Labour Code and receive pension over the years spent as a civil servant.

The validation of precarious services is established by decision of the Minister in charge of finance after prior payment to the Treasury of the deduction calculated according to the regulations in force. In any event, a draft decision is initiated authorising withholding Tax on the salary of the person concerned, or a direct payment to the Treasury on the basis of an ESD (Statement of Amounts Owed), which can be prescribed up to the third year from the date of signature. At the end of the withholding Taxes or the transfer of the required amount to the Treasury, a decision validating the precarious services sanctions the end of the procedure.

2.1.1.6. Constitution of pension entitlements

It is the set of operations that a civil servant in a position of secondment or a staff under the labour code placed at the disposal of a semi-public body undertakes throughout his administrative career, with the effect of eventually claiming a retirement pension.

These are precisely the pension deductions, i.e. all the repayments to the Public Treasury of the contributions due (10% or 6% depending on whether the employee is a civil servant or a contract worker and 12% employer's contribution) made by the secondment body on behalf of the civil servant for his future pension.

It should be noted here that those organisations which transfer their pension contributions by bank transfer to the account of the Public Treasury must provide the life annuities, occupational risks and pension rights department at the MINFI with the notice of transfer accompanied by a declaration of income issued by the DGTCFM, as well as the Statement of contributions.

2.1.2. Origin of Instruments granting rights

Depending on their type, the Instruments dealt with come from public administrations, such as:

- Presidency of the Republic for officers of the army, the police, the judiciary and their dependents; the Instruments of death benefits for the beneficiaries of non-commissioned officers and non-commissioned members of the armed forces also come from the presidency of the republic;
- The Allowance Minister's Office, for the fivefold death benefits of civil servants;
- The Ministry of Justice and keeper of the Seals for the pension files of the personnel of the penitentiary administration and their beneficiaries;
- The Ministry of Defence for the pensions and lump sum death benefits of non-commissioned officers and non-commissioned soldiers and their dependants;
- all public administrations that use civilian servants and State personnel covered by the labour code for all Instruments granting the right to a pension;
- The Governor's Office of Regions for State employees recruited by Governors of the regions;
- The Ministry of Finance for decisions on the validation of precarious services and FOREC pension Instruments.

2.2. Composition of files

The composition of pension files depends on their type.

2.2.1. Instruments for the assignment of rights of a permanent type

They concern Instruments for which the allowance is for an indefinite period.

2.2.1.1. Retirement or proportional pension

- a stamped application addressed to the Minister in charge of Finance (in the case of former State employees on retirement);
- original or authenticated photocopy of the instrument granting the retirement pension (Decree or order);
- photocopy of the NIC of the person concerned, certified copy.

2.2.1.2. Old age pension

- a stamped application addressed to the Minister in charge of Finance (in case of public employees to retirement);
- original or certified photocopy of the instrument granting the old-age pension (decree or decision) accompanied by a copy of the Governor's note if the application is submitted by the user;
- certified photocopy of the NIC of the person concerned.

2.2.1.3. Permanent disability pension

- Stamped application addressed to the Minister in charge of Finance;
- instrument granting the certified disability pension;
- copy of the ministerial decision granting the certified disability;
- simple photocopy of the instrument for granting retirement pensions for pensioners;
- photocopy of the decree granting the first disability (in the case of a second or third instance);
- certified photocopy of the NIC of the person concerned.

2.2.1.4. Life annuities

- Stamped application addressed to the Minister in charge of Finance;
- decision granting the annuity;
- certified photocopy of the NIC of the person concerned.

There are cases that require a decision by the Minister of Finance. These are accidents at work or occupational diseases and fatal accidents.

a. Industrial accident or case of illhealth

- detailed report of higher authority on the accident or illness;
- police or gendarmerie report or the testimony of at least two people who experienced the incidents;
- two medical certificates (one initial and one final);
- certificate of residence;
- minutes of the National Health Council;
- certified photocopy of the NIC of the person concerned.

b. Fatal accident

- Stamped application addressed to the Minister in charge of Finance;
- detailed report of the higher authority on the accident;

- police or gendarmerie report;
- copy of the instrument of death of the deceased;
- copy of the instrument of marriage of or of the spouses;
- certificate of non-remarriage;
- certificate of life of or spouses;
- photocopy of the NIC of or spouses, certified true;
- certificate of domicile of spouses;
- copies of Instruments of birth of children;
- children's collective life certificate;
- schooling certificate for children aged at least 6 years;
- certified photocopies of the national identity cards of the direct ascendants (father and mother of the deceased);
- life certificates of ascendants.

2.2.1.5. Widow's (widower's) reversionary pension and widow's (widower's) reversionary disability pension

- Stamped application addressed to the Minister in charge of Finance;
- certified instrument for granting widows' and widowers' reversionary and disability pensions;
- photocopy of the ministerial decision on certified disability;
- photocopy of the Heredity Judgement;
- photocopy of the certificate of no appeal;
- certified photocopy of the NIC of beneficiary.

2.2.1.6. Reversionary pension to ascendants and reversionary disability pension to ascendants

- Stamped application addressed to the Minister in charge of Finance;
- certified instrument to grant reversionary pension or reversionary disability pension;
- photocopy of the ministerial decision on disability;
- photocopy of the heredity judgment;
- photocopy of the certificate of no appeal;
- certified photocopy of the beneficiary's NIC.

2.2.2. Instruments for the payment of temporary allowances

2.2.2.1. Temporary disability pension

- Stamped application addressed to the Minister in charge of Finance;
- instrument for granting a temporary disability pension;
- ministerial decision granting the disability;
- certified photocopy of the NIC of the person concerned.

2.2.2.2. Temporary and disability pension for orphans

- Stamped application addressed to the Minister in charge of Finance;
- instrument for granting a temporary orphan's and disability pension;

- original or a certified photocopy of Judgement of Heredity;
- original or certified photocopy of the certificate of no appeal;
- certificate of administrative custody child;
- certified photocopy of the NIC of the person concerned.

2.2.3. Instruments for single-payment allowances

This entails:

2.2.3.1. Death benefits (simple or five-fold)

- Stamped application addressed to the Minister in charge of Finance;
- instrument granting death benefits;
- original or certified photocopy of heredity Judgement;
- original or certified photocopy of the certificate of no appeal.

2.2.3.2. Settlement allowance

- Stamped application addressed to the Minister in charge of Finance;
- order for early retirement.

2.2.3.3. Refund of revenue declaration

- Stamped application addressed to the Minister in charge of Finance;
- original of the revenue declaration;
- photocopy of the instrument granting the pension;
- photocopy of heredity judgment;
- photocopy of the certificate of no appeal;
- certified photocopy of the NIC of the person concerned.

2.2.3.4. Advances on pension

- Stamped application addressed to the Minister in charge of Finance;
- instrument granting the pension.

2.2.3.5. Refund of pension contributions and allowances

- Stamped application addressed to the Minister in charge of Finance;
- instrument to refund pension contributions and allowances.;
- certified photocopy of the NIC of the person concerned.

2.2.3.6. Benefits linked to the mobilizable reserve

If the mobilizable reserve or family allowances have not been processed after the retirement pension, please provide the following information:

- certified photocopy of the instrument granting the retirement pension or the mobilisable reserve;
- certified photocopy of the NIC of the person concerned.

NB: It should be specified that for files transmitted by slip by the user administrations, only the original or certified instrument is sufficient. In addition, all applications must include the applicant's service number and full address.

2.2.4. Validation of precarious services and constitution of pension rights

These are two important aspects of pensions that do not lead directly to a payment. In the first case, the user is a civil servant, while in the second case the user is a secondment agency.

2.2.4.1. Validation of precarious services

- Stamped application addressed to the Minister in charge of Finance;
- contract or commitment decision;
- integration instrument;
- certificate of entry into service as State personnel governed by the Labour Code;
- certificate of assumption of duty, where applicable.

2.2.4.2. Constitution of pension entitlements

- letter of transmission to the Minister in charge of Finance ;
- integration instrument;
- instrument of secondment;
- photocopies of the incremental position Instruments;
- cheque, money order or any other proof of payment of pension contributions;
- certificate of cessation of payments by the Minister of Finance;
- certificate of assumption of duty with the secondment body;
- Statement of pension contributions in the name of the person concerned.

2.2.5. Control and approval of draft pension Instruments for non-officer personnel of the army

The composition of the files for draft Instruments granting pension rights to non-officer Military personnel depends on the type of instrument.

2.2.5.1. Reversionary pension and death benefits

- draft decree granting the related rights;
- registered Stamped application addressed to the supervisory Minister;
- instrument of retirement (where applicable);
- certified photocopy of the marriage instrument;
- certificate of non-remarriage,
- certificate of non-divorce;
- author of the rights and services ;
- photocopy of judgement of heredity;
- photocopy of the certificate of no appeal;
- copies of the children's birth Instruments;
- children's schooling certificate;

- copy of the widow's NIC ;
- copy of the NIC of the deceased;
- certificate of domicile ;
- nil payslip (if any);
- certificate of individuality (possibly); and
- last pay slip (if applicable).

2.2.5.2. Retirement pension

- draft decree granting the related rights;
- Stamped application addressed to the Minister of State;
- ministerial decision on retirement;
- identification status of the services;
- copy of the birth certificate of the person concerned;
- copies of children's birth certificates;
- children's school certificates;
- copy of the marriage instrument;
- certificate of account opening ;
- certificate of domicile ;
- certified photocopy of the NIC of the person concerned.

2.2.5.3. Disability pension

- draft disability instrument;
- Stamped application addressed to the responsible Minister;
- certified ministerial decision on disability;
- certificate of account opening;
- certificate of service or presence in the body;
- certificate of domicile;
- certified photocopy of the NIC of the person concerned.

2.2.5.4. Reversion of a permanent disability pension

- draft decree granting reversion of a permanent disability pension;
- Stamped application addressed to the Minister of Defence;
- certified ministerial decision granting a permanent disability pension or a photocopy of the decree granting a permanent disability pension;
- photocopy of the decree granting a lumpsum death benefit and a rehabilitation pension;
- recent pay slip of the beneficiary of the reversionary pension;
- copy of the instrument of marriage;
- certificate of non-separation from bed and board;
- certificate of non-divorce;
- certificate of non-remarriage;
- children's school certificates (minors);
- copies of birth Instruments of children (minors);

- photocopy of Heredity Judgement;
- photocopy of the certificate of no appeal;
- certified photocopy of the widow's NIC.

2.3. Processing files

There are four main stages in processing pension files: Registration and quotation of the files (1) actual processing (2), computer input into the ANTILOPE application (3) and transmission of the files to the Public Treasury (PGT) for validation and payment (4).

2.3.1. Registration and quotation of files

The Registration of files is an operation which consists in recording in a physical register or an electronic file the full name, subject, origin and date for the tracking of the files.

As for the quotation, it designates the operation by which the hierarchical superior examines each file for processing.

2.3.2. Processing files

There are four types of treatment:

- processing by codification;
- ESD processing;
- processing of special cases;
- processing of rejects.

2.3.2.1. Processing by codification

Codification is the translation of the elements of a pension instrument into language compatible with the pay processing application (ANTILOPE) using the appropriate codes. This processing is carried out in two phases: the manual phase (codification proper) and the computer phase (input and transmission).

a. Manual phase

Codification varies according to whether it is takeover (PEC) or a modification. (Modified).

i. Takeover

The PEC is generally used to assign a new service number (disability pension, reversionary pension, life annuity) or to take over a suspended service number (retirement pension). For this type of processing, a form entitled (**NOTICE OF PAYMENT OF PENSIONS AND ANNUITIES**) is used.

It consists of six parts:

- **The first part** contains the service letterhead in French to the left and English to the right. It also contains two boxes, one to report the financial impact and the other the amount of the collection order to be recovered;

- **The second part** entitled pension or annuity is reserved for the identification of the beneficiary of right. It contains the spaces for the service number, full name, residence codes, date and place of birth, method of payment and possibly of account number, his grade, class and incremental position.

- The **third part** entitled "**PENSIONS**" has five columns:
 - 1st to transfer the codes;
 - 2nd to enter the number of the grant instrument;
 - 3rd to transfer the date of signature of the grant instrument;
 - 4th on the effective date of pensions, after deduction of the possible collection orders;
 - 5th on the monthly amounts of the pensions.

- The **fourth part** entitled "**DEDUCTIONS**" contains four (04) columns:
 - the 1st to enter the code of the collection order to be issued;
 - the 2nd to enter the reference (the type) of the collection order;
 - the 3rd to enter the Total amount of the collection order;
 - the 4th to carry over the monthly amount to be withheld.

- **The fifth part** entitled "**AUTHOR OF THE ENTITLEMENT (CASE OF REVERSION-ARY PENSIONS)**" is reserved for the identification of the author of the entitlement; it contains spaces for the service number, full name, date and place of birth and grade codes.²

- **The sixth** and last part is the footer where you can find the name of the coding agent, the date of codification, the visa of Bureau Head to the left, the signature and the stamps of head of the structure to the right. (**See the specimen of the codification form below**).

NOTICE OF PAYMENT OF PENSION AND ANNUITIES

TAKEOVER

Service number: _____
 Full name: _____
 Residence: _____
 Date of Birth: _____ Place of Birth: _____
 Mode of payment _____ A/C no _____
 Grade: _____
 Collection order recovered: _____

PENSIONS

Instrument	type	n°	Date of the instrument	Date of effect	Monthly amount

STOPPAGES

Code	References	CapiATI debt	Lateness	Monthly amount

Author of entitlement (case of reversion)

Salary number: _____
 Full name: _____
 Date of Birth: _____ Place of Birth: _____
 Grade: _____

Visa Bureau Head

Codified by _____
 Date _____

Case study n°1: codification of a widow's pension file of a former employee of the army.

Extract from the instrument granting a survivor's pension

Table 1: A reversionary pension equal to 50% of that of the author of the entitlement is allocated to the beneficiary (widow) of the late Senior Sergeant ABANDA, Sce No. 7 444F, who died in retirement on 12 March 2013.

Article 2: The amount of this survivor's pension, calculated on the basis of 61% of salary relating to the INDEX 380, is closed at: FIVE HUNDRED AND EIGHTY-FOUR TWELVE THOUSAND TWO HUNDRED AND THIRTY-THREE SIX -592,236° CFA Francs as from 1st July 2013 for the widow named below while she is alive and not remarried. This refers to:

- Mrs MENGUE Berthe, born around 1940 in YOLDEO and married on 28th July 1956.

Article 3: the widow also receives 50% of the increase for children in respect of the 10% increase the deceased was receiving to bring up the following three (03) children up to the age of 16 during her career. These are:

- MAIGA Marie, born on 23 December 1957
- MANDI Pauline, born on 04 October 1959
- TOUDAI, born on 11 May 1961.

The Annual Amount of this amount is set at FIFTY NINE THOUSAND TWO HUNDRED AND TWENTY THREE (59,223) CFA Francs with effect from 1st July 2013 (in accordance with the provisions of Article 99 (3) of Decree 76/460 of 12 October 1976).

Article 4: The corresponding sum shall be charged to the Budget of the Republic of Cameroon, CHAPTER 55, Table 120, 000, for the 2019 Budgetary Year. It shall be payable monthly by the Minister of Finance (DOUKOULA Sub-Treasury) to Mrs. MENGUE Berthe born around 1940 in YOLDEO and married on 28 July 1956.

Article 5: The widow shall reimburse by deduction from the arrears of their reversionary pension rights open to the beneficiary, the debts owed to the State and those owed to Collectivities and Public Bodies.

Article 6: This Order which Takes effect as from 1st July 2013 (in accordance with the provisions of Article 99, (3) of Decree 76/460 of 12 October 1976) shall be registered, published and communicated wherever necessary./

The establishment of the Statement of Amounts Owed

To serve to regularize the financial situation of **Mr. ABANDA** 777,444 F, in particular the calculation of the sums wrongly transferred after the death of the person concerned, with a view to deducting them from the pension in accordance with Order n°20000271/AM/MINDEF of 04/02/2020

NOTE:

1) Amounts transferred after the death:

From 1st /04/ 2013 to 30/04/2013 thus 105 560 x 01 = 105 560

From _____ to _____ thus _____ x _____ =

From _____ to _____ thus _____ x _____ =

Collection order Total: 105 560

- Pension(s) not collected:

From 1st /07/2013 to 30/07/2013 thus 01 month

Widow's reversionary pension 49 353 Proportional Tax 2 606

Orphan's reversionary pension _____ / _____ Progressive surTax 250

Disability pension _____ / _____ additional Tax 25

Extra charge for children 4936

Family allowance _____ / _____

Total 54289 Total 2 881

Amount of entitlements owed: 51408 x 01 months = 51408

- Difference between entitlements and collection orders (balance):

102 816 - 51408 = 51408

Closed this collection order at the sum of fifty one thousand four hundred and eight francs CFA, to be recovered from the pension payable to Mrs. ABANDA Née MENGUE Berthe as from 1st /08/2013.

Yaounde, the

NOTICE OF PAYMENT OF PENSION AND ANNUITIES**TAKEOVER**

Service number: _____
 Full name: ABANDA NEE MENGUE Berthe
 Residence: _____
 Date of Birth: 28/ 07/ 1940 Place of Birth: YOLDEO
 Mode of payment _____ A/C no. _____
 Grade: 59100
 Collection order Recovered: 105 560

PENSIONS

TYPE	n° INSTRUMENT	Date de l'INSTRUMENT	DATE OF EFFECT	Monthly amount
472	20000271	04/02/2020	1st /08/2013	49.359
475	20000271	04/02/2020	1st /08/2013	4.936

STOPPAGES

Code	References	CapiATI debt	DELAY	Monthly amount
688	wrongful sal	51408	01	17136
_____	_____	_____	_____	_____

AUTHOR OF ENTITLEMENT (case of reversion)

Salary service number: 808 188F
 Full name: ABANDA
 Date of Birth: _____ Place of Birth _____
 Grade: 59 100

Visa Bureau Head

Codified by _____

Date _____

ii. Modification

The modification sheet is used for the change of existing gain elements by the new elements to be granted. It concerns retirement, survivors' and disability pensions, death grants, settlement allowance and revenue declaration.

The form for proportional pension, seniority and disability is presented as follows:

- **Part one** contains the service letterhead in French to the left and English to the right. It also contains two boxes, one to indicate the financial impact and the other for the amount of Collection order;
- **Part Two entitled, OLD-AGE, LONGEVITY OR DISABILITY PENSION PENSION** is reserved for the identification of the beneficiary of right. It contains the spaces to indicate the Service number, full name, codes to suspend or modify, date of effect, number of months, codes to set up, number of the grant instrument, of first arrears.

- **Part three** entitled "**FAMILY ALLOWANCES**", has spaces for listing the children concerned, for the second arrears and the date of effect of the said allowances.
- **Part four** summarises the overall financial impact, date and name of the codifying agent, the part with the visa of Bureau Head and signatory. (See sample codification sheet below).

<p><u>PROPORTIONAL, LONGEVITY OR DISABILITY PENSION</u></p> <p>FULL NAME: -----</p> <p>SERVICE NUMBER : -----</p> <p>CODE(S) TO BE SUSPENDED: -----T/O of -----CO:</p> <p>CODE(S) TO BE CREATED: 461 (LONGEVITY) -----</p> <p> 462 (PROPORTIONAL)</p> <p> 469 (DISABILITY)</p> <p> 498 (OLD-AGE PENSION)</p> <p>DATE OF EFFECT- -----DELAY-----</p> <p>GRANTING INSTRUMENT n°: - -----</p> <p>ARREARS (A)</p> <p><u>FAMILY ALLOWANCES:</u></p> <p>-----</p> <p>-----</p> <p>CODE 449:</p> <p>DATE OF EFFECT: -----</p> <p>VISA BUREAU HEAD : CODIFIED BY -----</p> <p>THE:18 / 03/ 2020 -----</p>
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Case study n°2: codification of a longevity pension

Excerpt from the retirement instrument and granting a longevity pension

Table 1: Mr. **GIDE GASTON** (Miss 524698-F), born on 27 November 1958 in FOMBAP, TSALA district, High School teacher (INDEX 1140), of the Public Service since 1st August 2011, having reached the statutory age limit for his profession, is, as from 27 November 2018, eligible to claim his pension rights.

Article 2: Entered service in the Administration as High School Teacher of 2nd class 1st echelon (INDEX 430) of the Public Service from 1st August 1987, the person concerned who has not had any interruption of service Totals on 27 November 2018; 31 years 3 months 26 days of actual service, i.e. 31.5 cleared annuities leading to a longevity pension.

Article 3: A longevity pension equal to 31.5 x 2% of the gross basic salary relating to the INDEX 1140, i.e. a monthly pension set at: $420,425 \times 31.5 \times 2/100 = 264867$ (Two hundred and sixty-four thousand eight hundred and sixty-seven) Francs, with effect from 1st December 2018, allocated to **Mr GIDE GASTON**.

Article 4: The expenditure resulting from these provisions shall be charged to the State Budget, Budgetary Allocation of the Fiscal Year 2019. The payment vouchers will be established by the Ministry of Finance and paid to Mr GIDE GASTON, domiciled at FOMBAP.

Article 5: The person concerned (e) shall reimburse to the Treasury Public all sums unduly received by him as salary and ancillary salary as from 1st December 2018 and all sums owed to the State, local authorities and Public Establishments shall be deducted from his pension until the Total extinction of the debt.

Article 6: This order shall be registered and communicated wherever necessary.

PROPORTIONAL, LONGEVITY OR DISABILITY PENSION

SERVICE NUMBER : -524 698 -F-----
FULL NAME: GIDE GASTON-----
CODE(S) TO BE SUSPENDED: -264 868-----P/C of 01/12/2018-----ORR : 4237 888
CODE(S) TO BE CREATED : 461 (LONGEVITY) 264 867-----
462 (PROPORTIONAL)
469 (DISABILITY)
498 (OLD-AGE PENSION)
DATE OF EFFECT 01/12/2018-----DELAY-----16 Months-----
GRANTING INSTRUMENT n° : 11226/19/MINESEC of 16 /08 / 2019-----
ARREARS (A) AS AT 30 /03/2020:-16.....
FAMILY ALLOWANCES :

ARREARS (B) TO BE TYPED: CODE 449 :
DATE OF EFFECT : _____
INCIDENCE FINANCIERE GLOBALE (A+B) : -16

VISA BUREAU HEAD : CODIFIED BY _BUBINGA_____

THE :18 / 03/ 2020_____

In addition to information on the identification of the beneficiary, the References of the instrument, codifying agent and signatory, death benefit form contains the amount of the widow (widower) or orphans, surcharge, overall Total, amount to be retained if applicable, net payment, code to be set up (see the sample codification form below).

SERVICE NUMBER: _____
FULL NAME: _____
WIDOW(ER): -----
ORPHAN: _____
INCREASE: _____
OVERALL TOTAL:
Amount to be withheld: -----
Net payment: -----

Code to be created:
Amount (in figures and letters):

DATE OF EFFECT:

GRANTING INSTRUMENT:
VISA BUREAU HEAD CODIFIED BY _____:
THE

Case study n° 3: codification of a death benefit
Extract from the instrument for the allocation of a death benefit

Table 1: A death grant is awarded to the beneficiaries of **Mrs SAKO, née MENGUE LIANE** (Mle 537 556-E), born on 10 November 1963 in EBOLOWA, Assistant Teacher of Nursery and Primary Schools, 2nd class, 7th incremental position (INDEX 270), Category "C" of the Public Service, deceased on **7 July 2013** in YAOUNDE..

Article 2: a) The death benefit referred to above is charged to the State Budget (Fiscal Year 2018), Budgetary charge 55 012 330001 6615, and is equal to 1 392 192 (One million three hundred and ninety-two thousand one hundred and ninety-two) francs. It is calculated as follows:
- One year's pay of "de cujus" INDEX 270, i.e.:

116 016 X 12 = 1 392 192 (One million three hundred and ninety-two thousand one hundred and ninety-two) francs

b) In the absence of the orphans, the Totality of the death benefit will be attributed to the widower, **Mr SAKO Jean, born on 13 April 1952** (marriage instrument n° **11/80 of 10 January 1980**).

Article 3: The expenditure resulting from these provisions shall be paid to the successor in title of the late SAKO, née MENGUE LIANE by the Salaries Department of the Ministry of Finance.

Article 4: The sums due as death benefits are not taxable and cannot be used in payment of the deceased's debts.

Article 5: This decree will be registered and communicated wherever necessary.

DEATH BENEFITS

FULL NAME: Mr SAKO JEAN _____

SERVICE NUMBER : 875 538-P _____

WIDOW(ER): -----_1 392 192_

ORPHAN: _____

MAJORATION : _____

OVERALL TOTAL: **1392 192**.....

Amount to be withheld: -----

Net payment: ----- **1392 192** _____

Code to be created: 478

Amount (in figures and letters) : 1392 192 (one million three hundred and ninety-two thousand one hundred and four - ninety-two)

DATE OF EFFECT: months of payment /03/2020.

GRANTING INSTRUMENT : 105C/B2/1525/MINEDUB of 03/04/2018

VISA BUREAU HEAD CODIFIED BY _____:

THE 10/03/2020 _____

b. Computer processing

This is the use of the Processing Application to make the different codifications effective. There are two phases: input and transmission.

i. Typing

There are two input modes:

- Takeover files;
- earning element modification files.

Takeover mode

This is an entry made to set up a new Service number or to reactivate a Service number with a null balance sheet. New Service numbers are automatically set up by the Processing Application (e.g. for survivor's pensions and disability pensions of serving Military and police personnel). This entry does not require electronic transmission. As soon as all the data on the codification form have been entered, the file is ready for physical transmission to the Treasury.

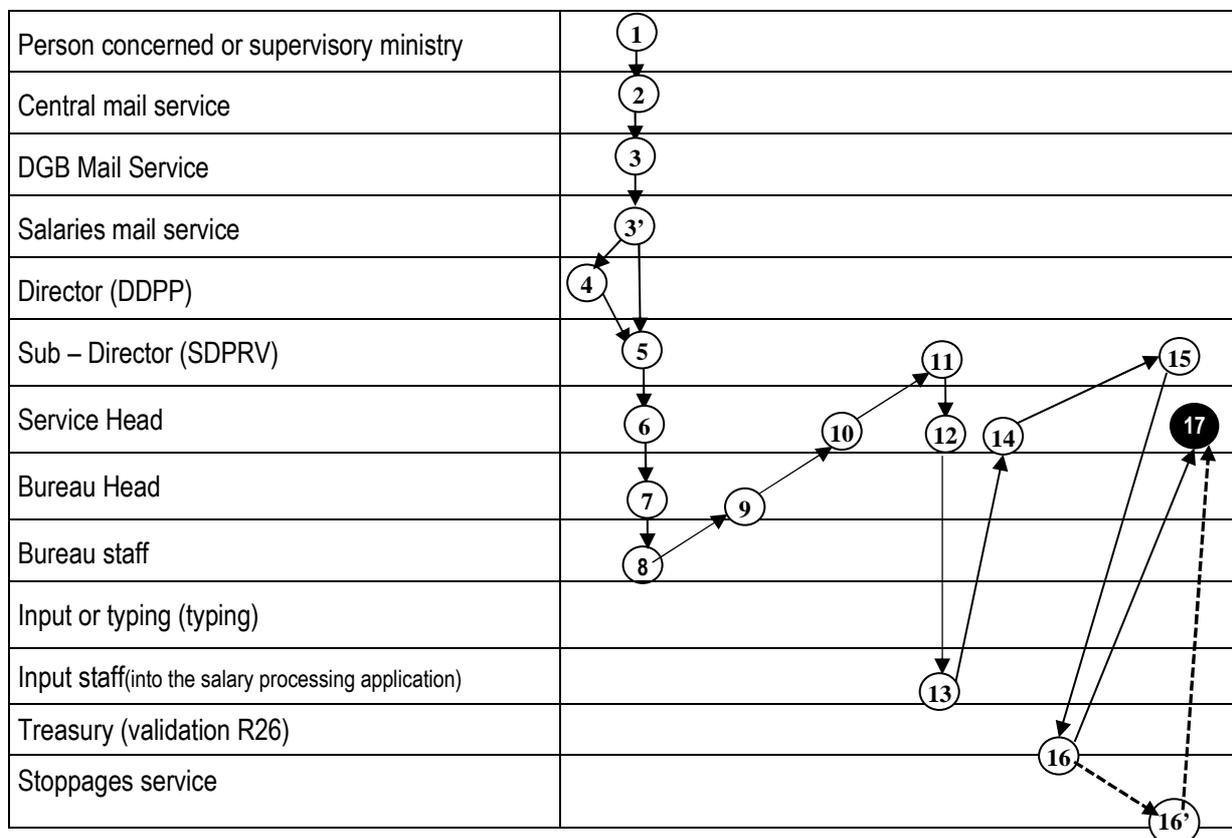
Modification of earning elements mode

This is the entry of the one-off or permanent elements of the files for which the Service number is active. This entry is carried out by a dedicated entry agent who takes care to note and

enter on the codification sheet the file number automatically generated by the Processing Application.

The circuit for processing files by codification is as follows:

Figure 2.1: Diagram of the processing circuit of a codification file and pension input



Explanation of process:

Stages 1–8: Registration and quotation or transmission of file between the initiator (interested party or supervising Ministry) in the circuit and the agent who deals with it (visa at each level).

Stage 8: Actual processing of the file (codification).

Stage 9-10: Verification of conformity of processing + visa: here, the file can be rejected at the lower level for correction in case of error.

Stage 11: Verification of the conformity of processing + signature then return to the service for data entry

Stage 12: Sending of file to the input staff for input into Antelope

Stage 13: the Input staff enters the file in Antelope and draws up the General slip which he sends to the Service Head.

Stage 14: electronic transmission of seized files, then physical transmission for signature of SDPRV

Stage 15: signature of slip and physical transmission of files and slips to the Directorate General of Treasury for checking and validation

Stage 16: The Treasury checks the validity of processing, validates the file for actual payment and returns it to the initiating service (17) for archiving. However, the file may be rejected at this level if the Treasury agents consider that the processing has not been regular. In this case, the file is also returned to the salary service that processed it.

Stage 16': This Stage only takes place when a file gives rise to a collection order (Statement of Amounts Owed "par") generally due to additional salaries / pensions paid or transferred after the death of the author of the rights. In this

case, after validation in the Treasury, the file is transmitted to the Stoppages service for the execution of the or before being returned and archived in the initiating service.

Remark:

In the case of a Takeover file (reversionary pension, survivor's allowance, temporary orphans' pension), at Stage (7), if the author's service number is not suspended, the file will be sent to the Salary File Consolidation Unit (CAFS) for suspension before processing. This diversion may slow down the processing of the file. It follows that it is important for this type of file, to ensure beforehand that the author of the rights is effectively suspended from the file before introduction of the takeover file.

ii. Electronic transmission of files

The files entered are submitted to Service Head who, when it comes to modifications, ensures the electronic transmission of the number assigned to the file. On the other hand, when it comes to the takeovers, the Service Head sends the physical files entered by slip to the Sub-Director who, after checking them, transmits them electronically and physically to the Treasury. This is the final phase of computer processing. The electronic transmission enables the DGTCFM service to have all the information relating to the processing carried out at its level. It also makes the file visible on the computer in the Treasury departments.

The information relating to the files processed at the SDP is contained in the registers available, either electronically, by display or in the processing network (ANTILOPE).

2.3.2.2. Processing Statements of Amounts Owed

The Statement of Amounts Owed is drawn up to regularise the financial situation of a pensioner. It may result in the payment of a reminder or the issue of a revenue order. This is known as a Statement of Amounts Owed "A" or a Statement of Amounts Owed "PAR". The situations that may give rise to the establishment of an ESD are:

- repayment of cash, pension contributions or old-age allowance;
- Tax returns ;
- death grants to be paid to children who have reached the age of majority when there are no other beneficiaries;
- compensation linked to the reserve that can be mobilised;
- least received, i.e. at the time of codification, not all entitlements were Taken into account;
- arrears paid to pensioners following accidental or erroneous suspension;
- arrears not collected by the person who paid the fees;
- PTO in the case where the beneficiaries are children who have reached the age of majority at the time of mandate.

A pensioner's ESD can be paid through an existing Service number or by a decision of the Minister in charge of Finance.

a. Statement of Amounts Owed with a service number

This is an ESD of a pensioner or an existing beneficiary in the pension balance file. In this case, when the ESD leads to arrears, the arrears are paid. Conversely, if it results in a collection order, the file is sent to the Treasury for the positioning of the deduction.

Case study n° 4: Establishment of an ESD with service number

Statement of Amounts Owed n° _____ MINFI/DGB/SDP/S6			
To Mrs. LOLODORF née MEKONO AMOUGOU Laurentine (Service number 875 467 X), for the payment of arrears of retirement and disability pensions, in addition to the extra charge for children and a family allowance to the benefit of a minor child, which should have been paid to her late husband LOLODORF, who was entitled to claim his retirement rights on 8 December 2012 and died on 1 February 2015, in accordance with the provisions of the order n°180001979/AM/MINDEF/02214 of 27/12/2018.			
NOTE			
1) Should have collected			
From 01/01/2014 to 01/02/2015 ; thus 391 days			
Retirement pension:	176 053	TP:	9 296
Disability pension:	102 059	SP:	250
Extra charge for child:	35 211	CA:	25
Family allowances :	1 800		
	315 123		9 571
Total amount: $(315\ 123 - 9\ 571) \times \frac{391}{30} = 3\ 982\ 361$ FCFA			
II) Collected			
Of 01/01/2013 au 30/12/2013 Thus 299 487 x 12 months = 3 593 844 frs CFA			
Net payment: $3\ 982\ 361 - 3\ 593\ 844 = 388\ 517$ FCFA			
Closed the present Statement at the sum of: THREE HUNDRED AND FOUR HUNDRED AND FOURTY EIGHT THOUSAND THOUSAND FIVE HUNDRED AND TEN SEVEN CFA FRANCS to Service number 875 467 X.			
Copies	Yaounde, the		
<ul style="list-style-type: none">• MINFI/DGB/DDPP/SDPRV/S6• MINFI/DGTCFM• INTERESSE(E)• CHRONO/ARCHIVES			

b. Statement of Amounts Owed to be paid by decision of the Minister of Finance

This is an ESD of a pensioner or entitled person who no longer qualifies for a permanent or temporary pension. This is generally the case when the rights holder has as beneficiaries only children who have reached the age of majority at the time of processing of the file.

Case study n° 5: Establishment of an ESD to be paid by decision of the Minister of Finance

Statement of Amounts Owed n° _____/MINFI/SG/DGB/DDPP/SDPRV/S6

To Mrs **TIN**, administrator of the property of the eState of the late **Senior Sergeant EKE MILO Yve** Service number 600 444 -L, to regularize her financial situation and in particular the payment of cumulation of the pension for orphans who have all reached the age of majority and the death benefit, in accordance with the provisions of Order n°17001733/AM/MINDEF of 30/10/2017 and in view of the documents Attached.

NOTE

Wrongly paid salaries:

From 1st/12/2011 to 30/12/2011, thus 01 months

Amount: $161\,936 \times 01 = 161\,936$,

From 1st/01/2012 to 30/02/2012, thus 02 months

Amount: $161\,936 \times 02 = 323\,872$.

Total salaries wrongly paid: $161\,936 + 323\,872 = 485\,808$

Temporary orphan's pension not received:

From 1st/12/2011 to 30/12/2019, thus 87 months

PTO Total: $6\,424 \times 3 = 19\,272$

Net payment 87 months:

$19\,272 \times 87 = 1\,907\,928$

Difference between entitlements and collection orders:

Amount: $1\,907\,928 - 485\,808 = 1\,422\,120$

Death benefits to be paid:

For orphans : $120\,411 \times 12 = 1\,444\,932$

Increase: $200\,000 \times 03 = 600\,000$

Total: **2 044 932**

Total due: $2\,044\,932 + 1\,422\,120 = 3\,467\,052$

Closed at the sum of **3,467,052 (Three million four hundred and sixty-seven thousand fifty-two)** CFA francs to be paid to Mrs **TIN** by decision of the Minister of Finance the interested party who does not have a pension service number.

When an ESD to be paid by a decision of Minister is signed, it is forwarded to the Budget Preparation Division for the preparation of the payment decision in the budget chain. In case the ESD ends with a collection order, the procedure stops after the signature of the ESD and the copy is served to the user.

NB: it should be specified that for the processing of an ESD which has resulted in a payment by decision of MINFI, the beneficiary is required to include in his file the original of the gross and the original of the certificate of no appeal, in order to limit the possibilities of duplication.

The future implementation of the ESD-soft procedure for pension cases will certainly affect the current procedure.

b. Computer processing

It only applies to ESD payable with service number. The procedure for data entry is the same as for modifications. See below the circuit for processing files by Statement of Amounts Owed and the screenshots of the various processing operations mentioned above.

Typing stages of a PEC retirement or reversionary pension

It is made up of several steps that should be enumerated:

1. Login; this Stage consists of entering the user and password in the ANTILOPE application and validate.
2. Enter figure 10 entitled: Pensioner entry and validate.
3. Enter figure 3 entitled: "Creating a pensioner" and validate.
4. Enter all the information and codes on the codification form signed by the PDS and validate.
5. After validation, the application automatically sets up a Service pensioner number, which must be noted on the file. Then validate.
6. Set up the pensioner code 688, then enter the global and monthly amount and validate.
7. Enter the names and Date of Births of children to be aligned in case of PEC PENSION, or abandonment in case of PEC REVERSION. Then validate.
8. Record the Amount of arrears generated and validate to close the entry.

Typing stages of a modification

The *Modif user* allows the following files to be processed:

- death benefits under code 478 ;
- death benefits quintupled by code 479;
- declarations of receipts by code 479;
- pension changes by codes 463, 463,461,464, and 465;
- Military disability pensions under code 470;
- civil disability pensions under Code 469 ;
- child surcharges by code 475 ;
- widow's and widower's survivor's pensions under code 472;
- orphan reversionary pensions under code 473;
- widow's or widower's disability reversionary pensions under code 476;
- orphan disability reversionary pensions under code 474;
- arrears of widow's or widower's survivor's pension under code 492;
- arrears of orphan's survivor's pensions under code 493;
- arrears of orphan disability reversionary pension under code 493;
- arrears of widow's or widower's disability pension under code 492;
- arrears of retirement pension code 481, 482, 483, 484, 485 ;
- family allowances code 448 ;
- family allowances arrears by code 449;
- transmission of all these different files.

After entering *Modif* in the ANTILOPE application, the stages for entering a pension retirement file in Modif mode are as follows:

1. Select figure 1 from the menu on the input page;
2. Select figure 1 (creation);

3. enter the salary service number of the person concerned;
4. select the digit corresponding to the modification of code 497, which is the pre-setting;
5. press the Ctrl key on the keyboard;
6. select the digit corresponding to the creation of code 463, 464, 465;
7. enter the amount code ;
8. press the Ctrl key;
9. enter the other file codes, which can be code 475 or 470 (or 469), depending on the codification file;
10. press the Ctrl key;
11. select the "V" to validate;
12. select the "V" to check and validate the last calculations;
13. press the Ctrl key;
14. press "V" for the last validation;
15. return to the initial page;
16. select number 3 for transmission ;
17. enter the input number ;
18. press "V" to confirm the transmission.

2.3.2.3. Processing specific cases

These are files for the validation of precarious services and the constitution of pension entitlements.

a. Validation of precarious services

They may be validated ex officio or by payment of the relevant charges by the public servants concerned.

i. Automatic validation

This is observed in Article 3, which deals with the integration of public employees. Generally speaking, it reads as follows: "the services performed by Mr/Mrs _____ since his recruitment on the date of _____ are automatically validated".

Automatic validation is enshrined in certain special or particular statutes. Decree no.2000/359 of 05 December 2000 on the special status of Civil servants of the national education bodies rules on the ex officio validation of these Civil servants. Thus, the Civil servants of these bodies integrated after 5 December 2000 do not validate their precarious services. On the other hand, those integrated before this Decree must validate their precarious services.

In this case, there is no need for the concerned parties to submit the files to the services of MINFI. And when they do so, the Minister of Finance responds by simply reminding them of the provisions of article 3, which automatically validates the precarious services contained in their integration Instruments.

ii. Validation of precarious services carried out by staff governed by the Labour Code

It comes into play when a civil servant who was formerly a staff member under the Labour Code is required to pay to the Treasury the amount of pension contributions least deducted, in order to have these years taken into account in the calculation of his or her pensionable annuities. This is done in two stages.

The first Stage consists of calculating, via an ESD, the Amount that the person concerned will have to pay back. This Amount is notified to him by the Minister of Finance in an information letter and can be paid in two ways: either by a single payment or in several stages against a receipt, or by monthly deduction on the salary of the person concerned if the number of years of service remaining allows to recover all the Amount due on the one hand, and if the person concerned expresses the need for it by a letter addressed to the MINFI on the other hand. In the latter case, the Minister in charge of Finance takes a decision to authorise the DGTCFM to deduct the Amount liquidated above from the balance of the person concerned. The decision, which specifies the number of monthly instalments (not to exceed 36 months), is notified to the public official concerned. At the end of collection, a certificate of termination of the withholding Tax is issued by the Treasury.

The second Stage consists of preparing the decision to validate the precarious services. This occurs when the amount is paid in a single payment or in several instalments. When the amount is paid in a single or multiple instalments, the main document required in the file is the payment receipt(s). Conversely, when the payment is made by deduction, the main document required in the file is the certificate of end of deduction.

Example of the processing of a file for the validation of precarious services

Preliminary calculations:

1. Check that the person concerned is still in active employment by checking his pay slip on the **date of receipt of his application** by the Central mail service of MINFI;
2. Have a salary scale in force on the date of submission of the application and note on it the amount of salary corresponding to the INDEX with reference to the dates of the different salary variations.

3. Apply the following formula:

$$SAR = \frac{SAB \times 10 \times PAV}{360 \times 100}$$

Where SAR = sum to be repaid; SAB = gross annual index balance; PAV = period to validate expressed in days.

For a case where the user (applicant) is to Category B2, INDEX 335, the gross annual salary is equal to: $143,482 \times 12 = 1,721,784$.

To find the sum to be paid (SAR), the PAV has to be determined.

Assuming that the person recruited under contract on 05/09/2002 is integrated into the Public Service on 20/03/2008, the Period to validate (PAV) is calculated by subtracting the date of recruitment under contract from the date of day before integration. Thus: **PAV = 1 995 days**.

By replacing in the formula, we obtain:

$$SAR = \frac{1\,721\,784 \times 10 \times 1\,995}{360 \times 100} = 954\,155$$

Consistency of ESD to the interested party by Letter of Minister in charge of Finance.

Statement of Amounts Owed n°...../MINFI/SG/DGB/DDPP/SDPRV/S7

By Mr. ATLON, Senior Technician of Surveys, Mle786 474-C, for the validation of the precarious services accomplished from 05/09/2002 to 19/03/2008 included as a **senior Contract staff**,

NOTE:

PERIOD	INDEX	BREAKDOWN	AMOUNT
From 05/09/2002 to 19/03/2008 included = 05 years 06 months 15 days, thus 1995 days	335	$\frac{143\,482 \times 12 \times 10 \times 1\,995}{360 \times 100}$	954 155

Closed at the sum of CFAF: **nine hundred and fifty-four thousand one hundred and fifty-five (954,155).**

Yaounde, the _____

The Minister of Finance

Assuming that the interested party, after the notification of amount above by Letter of Minister in charge of Finance, has decided to reimburse by withholding Tax, the withholding Tax decision prepared by the service in charge of validating precarious services and sent to the DGTCFM would be as follows.

Preliminary calculations

The monthly withholding Tax is payable within a maximum period of three (03) years, i.e. 36 months from the date of signature of the corresponding Statement of Amounts Owed.

The method consists in dividing the amount to be pre-counted into 35 equal monthly instalments and retaining the remainder as a sum to be pre-counted on the 36th month account.

Retention amount = SAR/35 = 954 155 / 35 = 27261 (27261*35=954135)

Monthly payment of 36th months = 954155-954135= 20

N.B.: At the end of the stoppage operations on the pay of the person concerned, a certificate of end of withholding Tax is issued.

Specimen of a Decision to withhold Tax on salary

DECISION /D/MINFI/SG/DGB/DDPP/SDPRV/S7

Authorising the withholding Tax on **Mr TALON's salary**, Principal Technician of Surveys, Mle 786474C.

Table 1: Is authorized on the balance of Mr ATLON, Mle 786474C and on account of the budget of the Republic of Cameroon, the deduction of the sum oCFAFF: **nine hundred and fifty-four thousand one hundred and fifty-five (954 155)** in 35 monthly CFAF instalments: **Twenty-seven thousand (27,000)** each and one last CFAF: **Nine thousand one hundred and fifty-five (9,155)** relating to the constitution of the pension entitlements of the person concerned for the period from **09/2002** to **19/03/2008** inclusive, in his capacity as Contract staff.

Article 3: The period covered by these stoppages will be counted for the constitution of the pension rights of the person concerned only on proof of full payment of the above-mentioned sum.

Article 4: The Directors of the **DDPP as well as of Treasury, Financial and Monetary Cooperation** shall each be responsible for the implementation of this Decision, which shall be registered, published and communicated wherever necessary./-

Copies:

Yaounde, the _____

The Minister of Finance

Taking the validation decision on the basis of the receipt of payment or the certificate of termination of withholding Taxes

Sample Decision to validate precarious services in view of the receipt for payment to the Treasury

DECISION/D/MINFI/SG/DGB/DDPP/SDPRV/S7

Validating the precarious services carried out by **Mr ATLON**, Principal Technician of Surveys, Mle 786474C.

HEREBY DECIDES AS FOLLOWS:

Table 1: The precarious services carried out by Mr ATLON, Technicien Princi-pal of Cadastre, Mle 786474C, of 05/09/2002 to 19/03/2008 inclusive, in his capacity as Contractual of Administration, are validated for the constitution of his pension entitlements.

Article 2: This Decision will be registered, published and communicated wherever necessary. /.

Copies:

Yaounde, the _____

The Minister of Finance

b. Constitution of pension entitlements

- The work in the service responsible for the constitution of pension rights is organised around three strands:
- opening of digital files;
- use of transfer cheques sent by the secondment bodies to update the data;
- transmission of cheques to the DGTCFM for collection.

i. Opening of electronic file

The file of the civil servant thus constituted with the organisation is transmitted to the MINFI, in advance to the service of life annuities, prudential risks and the constitution of pension rights (S7) for the opening of the digital file of the civil servant on secondment and of the organisation concerned in ANGIFODE.

ii. Processing and transmission of cheques to the DGTCFM

The secondment structures send to the DDPP quarterly pension contribution remittance cheques. These cheques are used to update the data in the ANGIFODE application. They are then sent to the Paymaster General Office (PGT) for collection.

iii. Recovery strategy

The collection strategy developed over the last few years is focused on the implementation and administration of the ANGIFODE application (National Application for the Computerized Management of Civil Servants on Secondment). This application aims, after outsourcing, to facilitate the clearance of rights in the entites, to update their information and to follow up with the defaulting organisations for the completeness of their information.

The strategy sometimes includes the organisation of control missions and the collection of the information necessary to update the data as well as raising the awareness of those in charge of personnel and budget management in these structures (Director of Financial Affairs, Financial Controller and Accountant).

2.3.2.4. Processing rejects

The file may be rejected for various reasons. Amongst others we can cite:

- incomplete file ;
- claim unfounded;
- non-compliant file documents;
- dubious Instruments (falsified or overloaded Instruments);
- unofficial transmission;
- absence of certification of the required documents;
- illegible documents;
- inconsistencies in the terms of reference of the instrument to be commissioned;
- expired deadlines for certain documents;
- files already Taken over;
- others.

An SFR is drawn up for each rejected file and a list of these files is sent at the end of months to the designated person in charge of managing the rejections. The latter sends a rejection note to the hierarchy (Service Head, Sub-Director) and then proceeds to publish the list of rejected files either by posting them on a notice board or in the press. When the application Attachéd to a file provides sufficient information on a telephone number, the reject official may call the applicant for further information if necessary.

CONCLUSION

This chapter has dealt with the procedures for processing pension files, life annuities, the validation of precarious services and the constitution of pension rights. The next chapter will describe the procedures for processing in the Salary File Consolidation Unit.

APPENDICES TO CHAPTER 2

A1. Code sheets used in the processing of pensions

Table 2.1: Code sheet used in the processing of elements to pensioners.

CODE ACCESSIBLE TO TAKEOVER		CODE ACCESSIBLE TO MODIFICATION	
Codes	Description	Codes	Description
394	Longevity pension FOREC-SP	474	Disability pension orphan
411	Reversionary pension widow FOREC-SP	476	Widow
412	Reversionary pension ORPHAN FOREC-SP	477	Settlement allowance
417	Arrears (automatic)	479	Arrears Reversionary pension widow or widower
447	ESD pensioner salary arrears	480	Arrears civilian pension
448	Family allowance pensioner	481	Arrears civil longevity
460	Civilian pension	482	Arrears civilian pension PROPORTIONAL.
461	Civilian pension longevity	483	Arrears Military pension
462	Civilian pension PROPORTIONAL	484	Arrears Military pension longevity
463	Military pension	485	Arrears Military pension PROPORTIONAL
464	Military pension longevity	486	Arrears life annuity
465	Military pension PROPORTIONAL.	487	Arrears life annuity longevity
466	Life annuities	488	Arrears life annuity PROPORTIONAL
467	Life annuities longevity	489	Arrears disability civilian pension
468	Life annuities PROPORTIONAL.	490	Arrears disability Military
469	Disability civilian pension	491	Arrears life annuity disability
470	Disability Military pension	492	Arrears Widow's reversionary pension
471	Life annuities disability	493	Arrears orphan's reversionary pension
472	Reversionary pension widow	494	Arrears pension Labour code.
473	Orphan's reversionary pension	495	Arrears increase
474	Disability pension orphan Military	497	Pre-retirement pension
475	Extra charge for child	498	Pension Labour code
478	Death benefit	499	Pension advance
		449	Arrears family allowance
		477	Settlement allowance
		688	Collection order/ or pensioner

NB: The arrears codes are immediately closed; however, they function as Taxable arrears, which is why they are not used.

A2. Reference Instruments on pensions

1. Law No. 69/LF/18 of 10 November 1969 establishing an insurance, old-age, disability and death pension scheme and its various amendments;
2. Decree no.74/759 of 26 August 1974 to organize the pension scheme and its subsequent amendments;
3. Decree no. 75/459 of 26 June 1975 determining the remuneration scheme for civilian and military personnel, as amended and supplemented by Decree no. 79/64 of 03 APRIL 1979.
4. Decree no. 75/791 of 18 December 1975 establishing the indexed salary scale for the various categories of civil servants;
5. Decree no. 78/488 of 09 November 1978 defining the terms and conditions for the award of civilian and Military pensions, life annuities, death grants and death compensation;
6. Decree no. 94/199 of 07 October 1994 on the General Statute of the State Public Service, amended and completed by Decree no. 2000/287 of 12 October 2000;
7. Decree no. 78/484 of 09 November 1978 laying down common provisions applicable to State employees covered by the Labour Code;
8. Decree no. 92/220/PM of 08 May 1992 laying down the modalities for the transfer to the State of the management of the insurance, old-age pension, disability and death schemes for State employees covered by the Labour Code, as amended and supplemented by Decree no. 93/933/PM of 16 April 1993;
9. Decree no. 92/221/PM of 08 May 1992 laying down the conditions of admission to retirement for State employees covered by the Labour Code, as amended and supplemented by Decree no. 93/334/PM of 13 April 1993;
10. Decree no. 2000/684/PM of 13 September 2000 laying down the conditions and modalities for the attribution of death benefits;
11. Order no. 236/CAB/PR of 09 November 1978 laying down the procedure for granting civil and military pensions, life annuities and death benefit and its various amendments;
12. Order No. 002353/CAB/MFPRA of 24 May 1993 laying down the procedure for the award and payment of insurance benefits, old-age, disability and death benefits for State employees governed by the Labour Code, as amended and supplemented by Order No. 004718/MFPRA of 1st December 1993 and 000 00662/MFPRA of 14 February 1995.

CHAPTER 3: CONSOLIDATION PROCEDURES OF THE SALARY FILE

The consolidation of the salary file is a permanent process that aims to update the data in the salary file so that it only includes public employees who are regularly recruited and placed in their appropriate administrative and salary situations.

Although some consolidation tasks of the salary file have been devolved through decree no. 2012/079 of 9 March 2012 devolving the management of State personnel and salary, the main facets of this activity are those set out in Article 75 (1) of Decree no.2013/066 of 28 February 2013 to organize the Ministry of Finance. They are:

- Taking into account all anomalies observed in salaries and pensions, in liaison with the Ministry of Public Service and control structures;
- conduct of operations relating to the consolidation of the salary file, in conjunction with the Ministry in charge of Public Service.

This chapter provides information on (1) the type and origin of the files, (2) composition of the files and (3) procedures for processing files.

3.1. Type and origin of files

The goal is to present the different types of files handled and their origin.

3.1.1. Type of files

The consolidation of the salary file goes through seven (07) types of files, namely:

- modes of payment;
- salary suspensions;
- salary reinstatement;
- resumption of activity;
- deletion of undue earnings elements;
- regularization of financial situations;
- updating identification elements on the payslip.

3.1.1.1. Modes of payment

This is the domiciliation of salary or pension respectively of a serving public employee or pensioner to an assignee Treasury Station or to a given credit institution. Thus, at the choice of the civil servant or pensioner, the following transfers of domiciliation of salary or pension can be made:

- from one Treasury Station to another;
- from one Treasury Station to a credit institution and vice versa;
- from one credit institution to another.

NB. In accordance with the budget implementation circulars, any salary greater than or equal to 100,000 (one hundred thousand) francs must be the subject of a bank transfer.

3.1.1.2. Suspension of salary

There are two types of salary suspensions: regular positions and irregular positions.

a. Regular positions

Regular positions are grouped into four types: secondment, reserve, resignation and death.

i. Secondment

Secondment is the position of a Civil Servant who is temporarily placed away from his or her work Station to serve with:

- public institution provided for by the constitution, the law or by a regulatory instrument;
- local public authorities or companies, public or semi-public bodies;
- national private companies;
- private bodies of general interest or of an associative type assuming missions of general interest;
- international organizations or Non-Governmental Organizations (NGOs);
- elected positions (mayors, MPs, regional councilors, senators, etc.) or trade unions.

At the request of the host body, the secondment is pronounced by an order of the user Minister of the civil servant concerned. The Minister in charge of the Public Service is informed by copy. A copy of the secondment instrument must be sent to the Minister in charge of Finance in order to suspend the salary of the employee concerned. If not retired, the Civil Servant shall be reinstated in his or her original administration at the end of the secondment. However, if he or she has reached the age limit for retirement, the resumption of salary enables him or her to obtain an early retirement pension and to continue the procedure with the SDP for the takeover of his or her pension.

NB: During the period of secondment, the employee shall normally advance in grade, class and incremental position without financial effects.

ii. Reserve

Reserve is the position of a Civil Servant who, temporarily placed outside the Public Administration, ceases to benefit from the rights to remuneration, promotion and pension for the person in that position. It is pronounced by order of the user Minister. The Ministers in charge of the Public Service and Finance are informed for action.

NB: The Minister in charge of the Public Service may, by way of derogation, pronounce the reserve nature of a Civil Servant of the General Administration after the opinion of the user Minister.

The reserve nature of a civil servant is granted on request for:

- personal convenience, for an employee not exceeding two (02) years;
- exercise of artistic, cultural, social, economic and financial activities for a three-year term, renewable by tacit agreement;
- studies or research for the duration of the latter.

The end of the reserve period of Civil Servants is noted by the Minister who pronounces it, in accordance with the Instruments in force.

iii. Resignation

Resignation is a written instrument by which the public employee indicates his or her unequivocal willingness to leave the Public Service. The order accepting the resignation is taken by the Minister in charge of the Public Service who transmits it to the Minister in charge of Finance for suspension of the salary of the person concerned.

iv. Death

The death of a civil servant puts an end to his activity and leads to his suspension from the State salary and pension files. The user administration or the beneficiaries are required to refer the matter to the Minister of Finance for suspension of salary the month following the death.

b. Irregular positions

Serious breaches of duty by a public employee at his place of duty may lead to administrative or even penal sanctions. The following cases can be observed:

- Irregular absence which is a temporary cessation of service. It is established as from the day when the civil servant has ceased to report for duty or has not returned to his or her duty Station.
- Temporary suspension, the duration of which is determined by the sanctioning instrument;
- Dismissal or lay-off, a measure of definitive exclusion from the Public Service of a Civil Servant or an employee subject to the Labour Code.
- Suspension for false Instruments, applying to a public servant who has used an illegal career instrument.

There are other types of suspensions taken following the operations to clean up the salary file. These are precautionary measures that can be commuted to disciplinary sanctions in the event of an investigation. For example, we can cite the following: suspensions CIM, REGAINS, Not counted MINFI, REGPAD, COPPE, on request, etc.

NB: In the case of criminal sanctions, the State Prosecutor issues an instrument of suspension.

3.1.1.3. Salary reinstatement

It is the fact that a suspended civil servant is returned to the position of activity or pensioner. The cases of reinstatement in salary are diverse. It is the lifting of a suspension either for irregular absence, secondment, reserve or other suspensions.

The resumption of salary is authorized by an instrument of the authority that pronounced the suspension, or the Minister in charge of the Public Service. The instrument of resumption must be consistent with the instrument of suspension. For suspensions following consolidation operations, the resumption may be initiated by the Minister having initiated the operation on the proposal of the team in charge of the management of related disputes.

3.1.1.4. Return to activity

The return to activity is the action by which a civil servant, having reached the age limit for activity within his framework and who is already receiving the pre-pension, is put back in an active position following an extension of activity, a collaboration contract, a reclassification or integration for a contract worker.

3.1.1.5. Elimination of undue earnings elements

In most cases, public servants who have lost their duty posts continue to receive allowances and bonuses unduly. Similarly, following a return to work, pre-pension codes are not automatically skipped. Consequently, it is imperative for the administrations in charge of salaries to delete these undue codes.

3.1.1.6. Regularization of financial situations

The regularization of financial situations is done by:

- ESD "PAR", established to recover the entitlements wrongly served to a public employee and ending with the formula: "Closed this Collection order at the sum of..."
- Statement of Amounts Owed "to", drawn up to restore the entitlement of the public employee concerned and ending with the words "Closed this Statement at the sum of...";
- Administrative Certificate, drawn up to regularize the financial situation of a public servant who has been dismissed for irregular absence, secondment and/or reserve. The conclusion can be a collection order or arrears payable.

3.1.1.7. Updating the identification elements on the payslip

This operation consists of updating the information on the public servant's salary in accordance with his identity and administrative situation. It involves correcting the following elements: name, chapter and marital status.

3.1.2. Origin of files

Files come from:

- public and semi-public bodies;
- Private sector (banking and microfinance institutions);
- users.

3.2. Composition of files

The composition of the files varies according to their type.

3.2.1. Modes of payment

Modes of payment include a change of Treasury Station or bank domiciliation. This operation requires the following documents:

- Stamped request addressed to the Minister in charge of Finance on which the salary service number is entered;
- certificate of effective presence at the post or instrument bearing the retirement pension;
- colour photocopy of the national identity card;
- colour passport-size photograph;
- recent pay slip.

3.2.1.1. Change of Treasury Station

To change from one Treasury Station to another, the original certificate of domiciliation must be provided in addition to the above-mentioned documents.

3.2.1.2. Change of bank domiciliation

For a transfer from a Treasury Station to a credit institution, the original of the account opening certificate must be provided in addition to the documents mentioned in section "3.2.1."

For a transfer from one credit institution to another, in addition to the documents mentioned in section "3.2.1", the original of the account opening certificate must be provided:

- original of the attestation of non-indebtedness dated less than three (03) months earlier;
- original of the attestation of account opening in the new establishment.

For a transfer from a credit institution to a Treasury Station, in addition to the documents mentioned in section "3.2.1", the following must be provided:

- original copy of the attestation of non-indebtedness dated less than three (03) months earlier;
- certificate of domiciliation.

3.2.2. Suspension of salary

Apart from suspension for death, which requires a file, the suspension instrument is sufficient for the other types.

For the suspension for death, the required files are as follows:

- Stamped application, specifying the Service number of the deceased, addressed to the Minister in charge of Finance or to the user Minister;
- photocopy of the death certificate of the deceased;
- photocopy of the national identity card certified by the applicant;
- physical identification of the applicant with the taking of fingerprints by the service in charge of consolidation (suspension for death).

However, routine or one-off consolidation operations carried out by the competent structures may lead to suspension of salary. These suspensions are generally done by the CI/DDPP when the consolidation operation is conducted by MINFI.

3.2.3. Salary reinstatement

Salary reinstatement relates to the reinstatement of previously suspended civil servants' salaries. The composition of the file depends on the type of suspension.

3.2.3.1. Irregular absence

Correspondence from the administration at the origin of the suspension. However, the public servant is required to submit a file for the regularization of his financial situation, consisting of:

- Stamped application addressed to the Minister in charge of Finance;
- certified instrument ordering the reinstatement of salary;
- photocopy of the instrument ordering the suspension of salary;
- certificate of effective service;

- certificate of resumption of service.

3.2.3.2. Secondment / Reserve

Correspondence from the user administration or the Ministry in charge of the Public Service terminating the secondment or the reserve of the person concerned. However, the civil servant is required to submit a file to regularize his financial situation, consisting of:

- Stamped application addressed to the Minister in charge of Finance;
- decree of release or secondment issued by the Minister in charge of the public servant's home administration or by the Minister in charge of the Public Service for Civil Servants of the General Administration;
- order to end the period of reserve or secondment issued by the Minister in charge of the civil servant's home administration or by the Minister in charge of the Public Service for Civil Servants of the General Administration;
- certificate of resumption of service;
- certificate of effective service;
- photocopy of the national identity card of the person concerned.

3.2.3.3. Erroneous suspension

- Stamped application addressed to the Minister in charge of Finance;
- life certificate (suspension for death);
- certificate of effective service or instrument of retirement (suspension for irregular absence);
- certified photocopy of the person concerned's national identity card;
- physical identification of the applicant with fingerprinting (suspension for death) by the consolidation service.

3.2.3.4. Temporary suspension

For this type of suspension, correspondence from the Minister or the disciplinary body that requested the suspension of salary, requesting reinstatement of salary is required.

3.2.4. Return to activity

- Stamped request addressed to the Minister in charge of Finance;
- instrument for reclassification, integration (original or certified), extension of activity or collaboration contract;
- certificate of effective service.

3.2.5. Extension of service period

The instrument of Head of State granting the extension of service period or, for university lecturers of the highest rank, the collaboration contract.

3.2.6. Deletion of unduly collected codes

The request for the removal of unduly collected earnings is made by the user administrations, management services, control services or the concerned, who must compile the following file:

- Stamped application specifying the elements to be deleted addressed to the Minister in charge of Finance;

- certified photocopy of the national identity card of the person concerned.

3.3. Description of procedures

The procedure designates the route of the file from its introduction to payment. Within the framework of the processing of files relating to the consolidation of the salary file, there are two (02) different stages:

- Registration process and routing of files;
- processing of files.

3.3.1. Registration and routing of files

The Registration of files is an operation which consists in registering in a physical register or an electronic file after the attribution of an identification number, the full name of the applicant, subject, origin, destination and date of entry of the files received.

This Stage is essential before any file is processed in order to ensure continuous tracking.

The files are submitted to the Sub-department for Reception of Mails and Liaisons (SDACL) of the Ministry of Finance and then forwarded to the Bureau of Mail of the Department of Personnel and Pension Expenditure (DDPP) where they will be sent to the Salary File Consolidation Unit (CAFS).

Once they reach CAFS, the files are sent by the Unit Head (C/CAFS) to the Assistant Research Officers (CEA). The latter carry out the various usual checks and then process and quote certain files to management staff.

The files processed are subject to the assessment and approval of the Unit Head who, after checking, may sign or affix his approval and submit them for signature by the hierarchy.

3.3.2. Processing files

There are three (03) types of file processing procedures:

- manual processing;
- computer processing;
- processing of rejects.

3.3.2.1. Manual processing

There are three (03) manual processing techniques:

- control;
- codification;
- preparation of regularization statements.

a. Control

It is a question of control on documents and in machine. The document check consists of checking the composition of the file, the authenticity and conformity of the Instruments and the various quotation endorsements relating to the processing. The machine check varies according to the type of file:

- As regards the files that lead to the preparation of an ESD/CA, it consists of checking the financial situation (pay slips, history, arrears, etc.) of the claimant, in order to ensure that the elements of earnings requested have not yet been taken into account;
- As far as the MDR are concerned, the control consists of checking the most recent pay slip of the place of payment of wages;
- For those who are back to work, the machine check consists of making sure, on the basis of the pay slip, that the person concerned is actually on early retirement; if not, the file is sent to the SDG for approval;
- For salary reinstatement, the machine control consists of checking that the current management position corresponds to the reason for which the person is requesting the reinstatement;
- Machine control is not necessary for other types of files.

b. Codification

Codification is the manual translation of the elements carried on the Instruments, in the form of codes accessible to computer language. The codes concern salary suspensions, code closure, reinstatement of salary, return to work, mode of payment (MDR) and correction of identification elements. There are several codification sheets.

Suspension of salary

It consists of entering on the codification form the surnames and forenames, the Service number, the suspension code which depends on the type of suspension (death, secondment, irregular absence, dismissal, revocation, early retirement, suspension on request, false Instruments, CIM, etc.) and then concluding the suspension with the actual months. Batch suspensions are done by the CI/DDPP.

Closure of code

It consists of entering on the codification form the full name, Service number, code to be deleted (generally the undue allowances) and then the months of deletion. In addition, the codification sheet must indicate the financial impact of undue payment through the closed code.

Reinstatement of salary

It consists of entering the full names, Service number and month of reinstatement on the codification form. In technical language, it entails lifting a management position. Example: position of irregular absence to position of normal activity. Although salary reinstatement is the exclusive jurisdiction of the CAFS/DDPP, there are specific cases generally linked to major consolidation operations (REGAINS, 'NON RECENSE MINEFI', SUSPENSION COPPE 2018, 'TRAITEMENT FRAUDULEUX', etc.) where reinstatement is only possible at the Computer Unit through batch procedure.

Return to activity

The codification sheet contains the full names, service number and codes of the reclassification instrument. It most frequently concerns public employees who have been reclassified, extended or employed under a contract of collaboration before the statutory retirement age limit in their category

and who find themselves switched to an early retirement pension before their new situation is taken into account financially. Example: a senior Inspector of Police reclassified to the rank of Assistant superintendent of Police or a contract worker in the 7th Category reclassified to the 8th Category or a Category 'C' Civil Servant reclassified to Category 'B'.

Mode of payment

It should be remembered that as far as the change of MDR is concerned, depending on the origin of the files, there are two processing procedures:

- When the files come from CD-ROMs deposited by banks (Treasury Station to bank transfer), processing consists of checking the composition of the files and then transferring them to the IT Unit for absorption into the system by the "batch" procedure;
- On the other hand, it is the files submitted by users (Treasury Station to bank or bank to bank transfers) that are processed by codification, which consists of entering the assignment code (bank or treasury Station) on the dedicated form.

Correction of identification elements

The codification form must contain the full name, the service number and the item code of the correction to be made.

c. Preparing regularisation Statements

Regularisation Statements are used to regularise the financial situation of public officials. They are called Statements of Amounts Owed (ESD) and Administrative Certificates (CA).

i. Statements of Amounts Owed

Under ESD, a distinction is made between:

- CIM suspension with reconstitution of the administrative career;
- suspension on request;
- suspension for death;
- reinstatement (integration, tenure, reclassification, extension of activity, collaboration contract).

Example of an ESD following a return to activity (old-system)

Mr KOLOFAAT Kousseri switched to early retirement in April 2017, due to a mistake about his age. At the time of correcting the error in November 2018, the processing unfortunately put back to INDEX 785 instead of 505 where it should be. This error was corrected in the months of December 2018. Rectify the situation with a Statement of Amounts Owed.

Statement of Amounts Owed N°20/_____/MINFI/SG/DGB/DDPP/CAFS/CEA6

To Mrs. **KOLOFATA Kousseri**, I.E.G., on duty at MINESEC to Pouma, Service number 563200M, for the regularisation of her financial situation following the changeover of her Service number to early retirement due to an error in her age; in accordance with the attachments.

NOTE:

Salary less received from 1 April 2017 to 30 October 2018, i.e. 19 months.

<u>COLLECTED</u>		<u>SHOULD HAVE COLLECTED</u>	
Pre-pens ^o . Ret.	142 858	B. Sal.(Ind.505)	175 299
IRPP.	5 833	CF.	550

TC.	96
C.A.	583
	<u>136 345</u>

I.L.	35 060
Doc. Allow.	10 000
Techn.	17 650
Allowance Ens. & Ev.	10 000
IRPP	9 590
R.C.F.	1 752
R.A.V.	1 950
T.C.	96
C.A.	960
C.P.	17 530
	<u>216 681</u>

Diff.: (216 681 – 136 345) x 19 = 1 526 384

Overpaid salary from 1st/11/2018 to 30/11/2018 thus 01 months

<u>COLLECTED</u>	
Basic Sal.(Ind.785)	227 704
CF.	550
I.L.	45 541
Doc. Allow.	15 000
Techn.	25 150
Allowance Ens. & Ev.	10 000
IRPP	10 178
R.C.F.	2 060
R.A.V.	1 950
T.C.	97
C.A.	1 018
C.P.	22 770
	<u>285 875</u>

<u>SHOULD HAVE COLLECTED</u>	
Basic Sal.(Ind.505)	175 299
CF.	550
I.L.	35 060
Doc. Allow.	10 000
Techn.	17 650
Allowance Ens. & Ev.	10 000
IRPP	9 590
R.C.F.	1 752
R.A.V.	1 950
T.C.	96
C.A.	960
C.P.	17 530
	<u>216 681</u>

Diff.: (216 681 – 285 875) x 1 = – 69 191

Total entitlements, less Collection order: 1 526 384 – 69 191 = 1 457 193

NET PAYABLE: 1 457 193 CFAF

Closed at the sum of: **ONE MILLION FOUR HUNDRED AND FIFTY SEVEN THOUSAND HUNDRED AND FIFTY FOUR TWENTY THREE CFA Francs**, to be paid to the code **420**. /-

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Example of an ESD "By": recovery of salaries paid after secondment, when drawing up the Certificate of Cessation of Payment (CCP)

Statement of Amounts Owed n°20/_____/MINFI/SG/DGB/DDPP/CAFS/CEA6

By Mrs **TARO Pillé**, Service number **542020Y**, High School Teacher, for the recovery of salaries wrongfully transferred following his secondment to the National Electricity Transmission Corporation (SONATREL); in accordance with the instructions of the hierarchy and the atATchments.

NOTE:

Salary wrongfully collected from 1st/01/2017 to 30/05/2017 thus 05 months

<u>Elements of earning</u>		<u>Stoppages</u>	
Sal. B. (Ind.1050)	277 302	I.R.P. P	13 303
C.F	550	R.C. F	2 510
I.L.	55 460	R.A.V.	1 950
A.F.	2 800	T.C.	346
S.F.T.	500	C.A.	1 330

Doc. Allow.	15 000	C.P.	27 730
DUTY ALLOW.	22 500		47 169
Allowance Ens.and Ev.	10 000		
Technical allowance.	25 150		
	<u>409 262</u>		

Thus : $(409\ 262 - 47\ 169) \times 5 = 1\ 810\ 465$

Salary wrongfully collected from 1st/06/2017 to 30/07/2017 thus 02 months

	<u>Elements of earnings</u>		<u>Stoppages</u>
Sal. B. (Ind.1115)	289 467	I.R.P. P	14 069
C.F	550	R.C. F	2 620
I.L.	57 893	R.A.V.	1 950
A.F.	2 800	T.C.	346
S.F.T.	500	C.A.	1 407
Doc. Allow.	15 000	C.P.	28 947
DUTY ALLOW.	22 500		49 339
Allowance Ens.and Ev.	25 150		
	<u>413 860</u>		

Thus: $(413\ 860 - 49\ 339) \times 2 = 729\ 042$

Total Collection order: $1\ 760\ 465 + 729\ 042 = 2\ 489\ 507$

NET RECOVERY: 2.489.507 CFAF

Closed at the sum of: **TWO MILLION FOUR HUNDRED AND NINETY-NINE THOUSAND FIVE HUNDRED AND SEVEN** Francs CFA./-

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Sample of the processing of a salary reinstatement, administrative certificate and return to activity by ESD-soft. (Screenshot ESD-soft)

SALARY REINSTATEMENT

Non sécurisé | 10.20.209.245:8080/bonita/portal/homepage#?_p=custompage_processlistBonita&_pf=1

Bienvenue : ALBERT MBONG | Utilisateur | Paramètres

Tâches Cas Processus

Création d'un nouvel Etat de Sommes Dues (ESD) Bénéficiaire MATRICUL Donneur de droit? Oui Non

Codification de l'ESD Type Esd REPRISE EN SOLDE Retirer la codification

Date Début JJ/MM/AAAA Aujourd'hui Date Fin JJ/MM/AAAA Aujourd'hui Date Rep. Eff. JJ/MM/AA Aujourd'hui

Aurait dû percevoir

Grade Classe Echelon

Service Emploi Nbre Entts 0

Logé? Oui Non Résidence Rang (EVHL) R

Type de l'acte Choisir un type d' Référence de l'acte 12/MINFI/CAB Date de signature de l'acte JJ/MM/AAA Aujourd'hui

Calculer l'ESd

+ Nouvelle codification

10:00 05/11/2020

Non sécurisé | 10.20.209.245:8080/bonita/portal/homepage#?_p=tasklistinguser&_pf=1

Bienvenue : ALBERT MBONG | Utilisateur | Paramètres

Tâches Cas Processus

Formulaire Commentaires Synthèse

Correction l'ESD Numéro 00001750 créé par ALBERT MBONG Bénéficiaire 112671G Donneur de droit? Oui Non

Codification de l'ESD Type Esd REPRISE EN SOLDE Retirer la codification

Date Début 01/02/2020 Aujourd'hui Date Fin 01/03/2020 Aujourd'hui Date Rep. Eff. 30/04/ Aujourd'hui

Aurait dû percevoir

Grade 59100 Classe 0 Echelon 00

Service 5530 Emploi 0000 Nbre Entts 0

Logé? Oui Non Résidence Rang (EVHL) I

Type de l'acte BULLETIN DE Référence de l'acte 01/02/2020 Date de signature de l'acte 04/11/20: Aujourd'hui

ADMINISTRATIVE CERTIFICATE

Création d'un nouvel Etat de Sommes Dues (ESD) Bénéficiaire MATRICUL Donneur de droit? Oui Non

Codification de l'ESD Type Esd CERTIFICAT ADMINISTRATIF

Date Début JJ/MM/AAAA Aujourd'hui Date Fin JJ/MM/AAAA Aujourd'hui Date Rep. Eff. JJ/MM/AA Aujourd'hui

Aurait dû percevoir

Grade Classe Echelon

Service Emploi Nbre Enfts 0

Etait logé? Oui Non Résidence Rang (EVHL) R

Type de l'acte Choisir un type d' Référence de l'acte 12/MINFI/CAB Date de signature de l'acte JJ/MM/AAA Aujourd'hui

RETURN TO ACTIVITY

Création d'un nouvel Etat de Sommes Dues (ESD) Bénéficiaire MATRICUL Donneur de droit? Oui Non

Codification de l'ESD Type Esd REMISE EN ACTIVITÉ

Date Début JJ/MM/AAAA Aujourd'hui Date Fin JJ/MM/AAAA Aujourd'hui Date Rep. Eff. JJ/MM/AA Aujourd'hui

A perçu

Grade Classe Echelon

Service Emploi Nbre Enfts 0

Etait logé? Oui Non Résidence Rang (EVHL) R

Aurait dû percevoir

Grade Classe Echelon

Service Emploi Nbre Enfts 0

Etait logé? Oui Non Résidence Rang (EVHL) R

Type de l'acte Choisir un type d' Référence de l'acte 12/MINFI/CAB Date de signature de l'acte JJ/MM/AAA Aujourd'hui

It is important to underline that due to the implementation of the ongoing project for the automation of Statements of Amounts Owed, the manual processing will leave little room for the computerised ESD-soft calculation, the steps of which are described in the dedicated procedure manual. However, in the particular case of ESDs prepared with the Certificates of Cessation of Payment, to recover the transferred salaries after the secondment, the old formula will remain.

ii. Administrative Certificate (CA)

The Administrative Certificate is established to settle financial disputes between the public servant and the State after the takeover of the salary. These include cases of irregular absence, secondment, reserve position, temporary suspension, etc. It is established on the basis of the following information:

- type of Instruments that ordered the suspension and reinstatement of salary;
- numbers and dates of the suspension and reinstatement of salary;
- date of suspension of salary;

- date of commencement of service;
- reference date for reinstatement of salary.

Sample payment of a temporary suspension file by Administrative Certificates (CA)

ADMINISTRATIVE CERTIFICATE n°20/ _____ /MINFI/SG/DGB/DDPP/CAFS/CEA6

The undersigned Minister of Finance, prescribes to regularise the financial situation of Mr MEZAM Bambili, Service number 600238X, I.C1 in service at MINSEC in Nyazo'o.

Indeed, the person concerned has been suspended from salary file as at November 2012 for irregular absence with the issuance of a Collection order as from 03/01/2012 in execution of decision n°014/D/L/L07-08/BAG of 25/04/2012. The Order n°011/AL07-08/BAG of 29/06/ 2017 reports the decision of suspension of salary as from 09/07/2014. His financial situation should be regularized as follows:

- Calculate the actual Collection order of 03/01/2012 to 30/10/2012,
- Calculate the actual Collection order of 09/07/2014 to 30/10/2017, the interested party having been reinstated in the month of November 2017.

NOTE:

Salary wrongly received from 03/01/2012 to 30/10/2012, i.e. 298 days.

ELEMENTS OF EARNINGS		STOPPAGES	
Basic salary (Cat.8/1)	90 321	PIT	1 700
I.L.	5 833	R.C.F.	850
Doc. Allow.	96	C.A.	170
Techn.	583	C.P.	6 503
Allowance Ens. & Ev	10 000		<u>9 223</u>
	<u>146 035</u>		

$$\text{Thus : } \frac{(146\,035 - 9\,223) \times 298}{30} = 1\,358\,999$$

Uncollected salary from 09/07/2014 to 30/10/2017 Thus 1192 days.

ELEMENTS OF EARNINGS		STOPPAGES	
Basic salary (Cat.8/1)	94 837	PIT	3 340
I.L.	18 967	R.C.F.	948
Doc. Allow.	10 000	R.A.V.	750
DUTY ALLOW.ion	4 500	C.A.	170
Techn.	17 650	C.P.	6 503
Allowance Ens. & Ev	10 000		<u>9 223</u>
	<u>146 035</u>		

$$\text{Thus : } \frac{(155\,957 - 12\,200) \times 1192}{30} = 5\,740\,696$$

Amount of entitlements, net of Collection order: $(5\,740\,696 - 1\,358\,999) = 4\,381\,697$

NET PAYABLE: 4.381.697 CFAF

Closed at: **FOUR MILLION THREE HUNDRED AND FOUR HUNDRED AND TWENTY ONE THOUSAND SIX HUNDRED AND FOUR HUNDRED AND TWENTY TEN SEVEN Francs CFA** payable to code 420.

In witness whereof the present Administrative Certificate, which pays the uncollected salaries of the interested party, is established to serve whatever purpose it deserves. /-

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3.3.2.2. Computer processing

Computer processing consists of introducing data from manual processing into the computer application. It takes place in two phases: input and validation.

With the exception of the regularization reports, which are sent by slip to the Sub-Directorate in charge of management for the rest of the procedure, all other files are duly entered and validated at the structure level.

Files generating collection orders are sent by slip to the DGTCFM/Paymaster General's Office/Stoppages service.

3.3.2.3. Processing rejects

A file that does not meet the formal or substantive requirements may be rejected.

a. Types of rejects

- Formal reject (procedural defects, wrong orientation, incomplete file, doubtful instruction, unofficial transmission, etc.);
- Substantive reject. It is based on the very subject matter of the application, for example, an unauthorized salary reinstatement by a compliant instrument.

b. Levels of rejects

Rejects can take place at all levels within the structure in charge of consolidation, provided that the reason for reject is grounded.

c. Management of rejects

Files rejected on the grounds of dubious Instruments are sent by slip to the Salaries and Pension Control Brigade which should authenticate them at the level of the services issuing the said Instruments.

CONCLUSION

This chapter has focused on files relating to the consolidation of the salary file. It entailed presenting the type, origin, composition and various processing procedures of these files in the structure in charge of the consolidation of the salary file.

The following chapter will deal with the processing procedures carried out within the structure in charge of Computer processing.

CHAPTER 4: COMPUTER PROCESSING OF SALARIES AND PENSIONS

Computer processing procedures for salaries and pensions fall within the exclusive competence of the Computer Unit of the Department of Personnel and Pensions Expenditure (CI). In the salary process, the CI intervenes at several levels in accordance with the organization chart established by Decree no.2013/066 of 28 February 2013 to organize the Ministry of Finance. The missions of the CI are as follows:

- management and administration of salary and pension databases;
- liaison with the devolved salary processing sites;
- production and management of salary and pension statements;
- user training;
- operation and maintenance of salary and pension computer applications;
- implementation of security measures related to the operation of the salary and pension computer applications;
- preparation of works;
- management of electronic archives.

In the light of the above, the CI coordinates the automatic processing of salaries. Work at the CI is organized around the following phases: (1) administration of the application, (2) support to the salary processing services of the various administrations and (3) monthly production of salaries.

4.1. Administration of the application

Application administration refers to the management of users, application availability, quota positioning, maintenance and security of the application.

4.1.1. Management of users

It essentially consists of the creation and configuration of a new workstation on the one hand, and the management of authorizations on the other.

4.1.1.1. Creation and configuration user workstations

Regarding the creation and configuration of user workstations in ANTILOPE at MINFI (DDPP, DRH, DGTCFM), service officials make requests to the DDPP. For devolved sites, the heads of administrations send correspondence to MINFI. However, with respect to celerity, correspondence is filed directly to DDPP. In this case, there are two possibilities:

- If the administration is newly set up, the request is addressed to the DGB as well as to the Director of CENADI for the configuration of accesses and the integration of budget chapter in the salary processing tool;
- If the administration exists and is configured, the request will be sent to the attention of MINFI/DDPP.

When this prerequisite is met, the technicians in charge of network management are reassured that the infrastructure of the requesting administration is connected to the SIGIPES network. It is only

then that they proceed to the configuration of the user's workstation with an adequate IP address and to the installation of the payroll processing tool. The addressing must comply with the SIGIPES network nomenclature, i.e.: **10.YY.81.X (YY is the administration identifier in the ANTILOPE application and X is a unique number/identifier specific to the user's position in the administration).**

4.1.1.2. Management of authorizations

The CI has the task of assigning permissions to all users of the application. An authorization consists of a login and a password. It is the act of granting a user of the processing application access to one or more system functionalities enabling him/her to carry out processing or provide information to users. The following operations can be carried out within the framework of user administration:

- creation of accounts;
- changing a parameter;
- allocation of authorizations.

In the application there are seven (07) categories of accounts set up for users, namely:

- information, the accounts of which generally begin with the letter "R";
- entry, the accounts of which generally begin with the letter "S";
- transmission, the accounts of which generally begin with the letter "S";
- updating of files, the accounts of which generally begin with the letter "S";
- validation, the accounts of which generally begin with the letter "T";
- stoppages, the accounts of which generally begin with the letter "O";
- registration, the accounts of which generally begin with the letter "G".

The (S) accounts can make updates, entries or transmissions according to the authorizations granted to the accounts. The Salaries and Pension Sub-Directors of the various Administrations have accounts for typing, transmitting and updating files; Service Heads of salaries have input accounts; the Service Heads and Validating Agents of Treasury have validation accounts and the rest of the personnel in the salary chain have information accounts. Exceptionally, the hierarchy of an administration may request certain privileges from an employee for service purposes.

For all authorizations, the constitution of files varies according to whether the profile is conferred by an appointment or by a request from the hierarchy.

The composition of file following an appointment is as follows:

- appointment instrument;
- assumption of duty;
- effective service.

As far as the request of the hierarchy is concerned, a correspondence requesting the creation of the account(s) of his subordinates is sufficient.

4.1.2. Management of application availability

The CI is responsible for making the Salary and Pension Processing Application available. This involves installing the application, configuring and setting up the workstations. The CI, in collaboration with CENADI, supports the salary and pension processing services as well as the devolved sites in

the event of malfunctioning linked to the network. According to the calendar defined by the senior management with regard to the monthly salary process, the CI is responsible for its implementation with the objective of respecting the payment date for salaries, which is the 25th of each month. It is with this in mind that the CI makes the ANTILOPE application available for the processing of files at the MINFI and in the devolved sites, generally at the beginning of the month around the 1st of each month. This availability is gradual, firstly for entries and transmissions, and secondly for validations which start on the 11th of each month. The end of processing generally occurs around 18th of each month, and is sanctioned by the temporary suspension of the application's network for all users in the devolved sites and at the MINFI. It is important to note that network management by the CI does not concern the physical network.

4.1.3. Management of validation appropriations (quotas)

Before validation begins, the Director of Personnel and Pensions (DDPP) makes a note of the quotas per administration. These quotas are volumes of appropriations that the Computer Unit positions at the different administrations. Depending on certain circumstances, an administration may request an extension of its quota and, at the discretion of the DDPP, he may instruct the Head of the Computer Unit, even verbally, to make an extension to a specific administration.

4.1.4. Maintenance of the application

For a harmonious and optimal exploitation of the salary production application, the staff of the Computer Unit and some CENADI staff are organised in teams that work under the coordination of the Head of the Unit for the monthly salary production. Each team has a well-defined role. This section focuses on the presentation of the teams operating the salary management application and the process of modifying or correcting programmes.

4.1.4.1. Organisation of teams

The teams in charge of operating the Payroll Management Application are organised into five pools coordinated by a team leader. These are as follows:

- The development pool in charge of corrective and evolutionary maintenance operations;
- system pool which ensures the administration of equipment and system;
- network administration pool in charge of user connectivity to the ANTILOPE application;
- work preparation pool in charge of monitoring and executing the various programs allowing the monthly consolidation of the payroll in accordance with a plan,
- application's administration pool, headed by the Head of the Computer Unit, responsible for managing authorizations, data administration and processing work requests received by the Computer Unit.

The Head of the Computer Unit, as coordinator of all these teams, is authorised to carry out the Tasks assigned to each of these pools with the exception of system authorizations.

4.1.4.2. Process of modifying or creating a programme

The needs that may arise during a maintenance operation are varied. Among others, we can mention the following:

- malfunctioning of a programme;
- publication of an instrument affecting the processing of pay;

- recommendations of the missions or committee for the improvement of the pay file;
- errors occurring during the monthly consolidation of the payroll;
- etc.

A maintenance operation is carried out according to the following steps:

- development pool writes or modifies the programme, compiles it and carries out unit tests. It implements the execution script of this programme;
- database maintenance pool prepares the datasets needed for testing if necessary;
- work preparation team runs the new programme on the test dataset if necessary;
- in the event of successful testing, the application administrator transports the new program into production.

Following this process, an action sheet is filled in and then archived to report on the action carried out.

4.1.5. Application security

The security of the ANTILOPE application is implemented at two levels:

- workstation authentication, which requires prior referencing of the workstation in the ANTILOPE server by means of a Logical Unit (LU);
- user authentication, which is carried out on the basis of an account and which gives the user access to various operations depending on his credentials.

The monitoring of this security is essentially based on the cleaning of accounts, the attachment of users to workstations and the closing of the accounts of users who have the right to intervene in the balance processing chain.

4.1.5.1. Consolidation of accounts

A user's password does not expire in ANTILOPE on the one hand, and this one has no possibility to change it by himself on the other hand. Thus, when a user's password is usurped, it can be used fraudulently and indefinitely without his knowledge.

To control this risk linked to the technical failure of the application, the Head of the Computer Unit must suspend (switch to history) all user accounts at the time of the technical service transition or at an annual frequency. After the accounts are closed, users must go to the CI to renew their password.

In addition, each user has the duty to ask the application administrator to change his password, if necessary.

4.1.5.2. Connecting users to workstations

In order to integrate the non-repudiation of facts and eradicate user roaming in ANTILOPE, each user is associated with the "User, LU" couple, with the aim of linking the user to a single workstation. Thus, when a user is not on the workstation linked to his account, he cannot perform any processing on the ANTILOPE application.

To ensure the effectiveness of this security measure, the Computer Unit must carry out an annual inventory of information on users and their workstations in order to update the application configuration. This operation should make it possible to update the directory of users of the ANTILOPE application.

4.1.5.3. Procedure to close an account

It should be noted that the holder of a user account is responsible for the actions carried out in the system through his or her user ID. For this reason, in case of loss of user status, he must contact the application administrator to close his account. This may occur following an appointment, retirement or decision by the user's hierarchy.

4.2. Support to salary processing services of the various bodies

In its role of database administration, the CI supports the salary processing services internally at the DDPP and externally in the devolved sites. To this end, it can be used in the following cases:

- technical difficulties faced in the processing of certain files;
- functions not yet implemented for the processing of certain files;
- need for speed in processing;
- user capacity building.

This section will be organized around the CI referral procedure, the procedures for processing the various work requests and the training of users.

4.2.1. Procedures for requesting the Computer Unit

The Computer Unit's request procedures are as diverse as the problems that give rise to them. They also vary fundamentally depending on whether the requesting service is internal to the Personnel Expenditure and Pensions Department or not. These last two alternatives are dealt with separately in the following two paragraphs.

4.2.1.1. Cases where the requesting service is internal to the DDPP

All problems requiring the intervention of the Computer unit are addressed to the Director of Personnel and Pensions Expenditure who instructs the Unit Head. The request made by the requesting service must relate to the problem that the service wishes to solve, with details of its impact on its activities.

4.2.1.2. Case of external services or SIGIPES sites

In the logic of the devolution of personnel and salary management, the SIGIPES sites, although autonomous, must have the salary processing application at their disposal. However, the administration of this application remains under the Computer Unit Head of the DDPP. In case of malfunction (hardware or software cause) of the application in any site, the managers of the said site must turn to the

salary Computer Unit. This is a collaboration between two different Ministerial services. The administrative procedure in this matter would require the requesting site to formulate a request signed by his Minister and addressed to the Ministry of Finance. This procedure, which can be cumbersome, needs to be simplified for the sake of celerity of service. Thus, the letter signed by the Minister in charge could be directly sent to the Director of Personnel and Pensions. The request should clearly indicate the service requested and its impact on the normal functioning of the site.

4.2.2. Procedures for processing work requests

It is not the primary purpose of the CI to receive files from public servants. However, as part of its mission to support sites, it is called upon to process work requests sent by the services in charge of processing salaries. This processing is carried out using the "batch" processing procedure. This section presents the recurring work requests that reach the CI and their processing procedure.

4.2.2.1. Modes of payment (MDR)

MDRs can be defined as the updating of means of payment. This is especially the case for switches from a Treasury Station to a credit institution. For this type of request, the CI carries out batch processing in view of the large volume of files to be processed per month.

The control of the physical files is carried out at CAFS. CAFS transmits to the CI the physical slips received from the credit institutions as well as the CDs containing the digital data. Only the files validated by CAFS are used by the CI for the change of payment methods.

The controls of the MDRs to the Computer Unit, carried out by the Head of the Unit or a designated subordinator, consist in the deletion of the file of the credit institutions, the data of the agents whose files were rejected during the control to the CAFS. Thereafter, the operator in charge of control proceeds to the merging of the banks' data and the submission of the file fed into the control module developed for this purpose.

The file at the output of the control module is formalized then transmitted to the Head of the Unit who proceeds to their processing in the ANTILOPE application by the batch procedure. After processing, the CI returns the CDs and slips to CAFS for archiving.

4.2.2.2 Processing of Permanent Marked Elements (EPP)

The permanent payroll elements pointed out are elements that are not implemented in the ANTILOPE interface and therefore the sites cannot process this type of file. In addition to these elements, the codes in the EPP are those for which a strong recrudescence of fraud has been observed. These are, on high instruction from the higher authorities. The services in charge of salaries and pensions in the various government departments must forward the relevant files to the CI for processing.

The EPP files are generally made up of the user's file transmission slip, which must contain the decision granting the item and the effective service dating back less than three months. Within this framework, the granting of the Car maintenance allowance requires a file consisting of the decision of the Minister of Finance granting it and the certificate of effective service at the duty post.

The preparation of the EPP files, carried out by the Head of the unit or a designated collaborator, consists in the production of a text file, for submission by batch procedure, with the following format: Service number, allowance code, closing date.

In addition, the files of arrears and codes to be deleted are also prepared. The files generating the arrears are studied on a case-by-case basis and submitted to the sanction of Director, before payment is made. For codes to be deleted, the prepared file includes: the Service number and the code to be deleted.

4.2.2.3. Processing of RIB updates

In August 2019, there was a change in the system for paying the salaries of public employees. We went from SYGMA system where the payment key was the Service number and the MDR (MINFI code) to the SYSATC system where payments are individualized on the basis of RIB. Some anomalies are sometimes observed, such as errors on the RIB, salary rejects for various reasons. To resolve these problems, the parties concerned bring new RIB to the CI for possible updates. These updates are made by batch processing with the following format: Service number, bank code, branch code, account number, key. This format comprises 30 characters, seven (07) for the Service number and twenty-three (23) for the RIB.

4.2.2.4. Administration of data of public employees

The data administration of public employees concerns the management of career data and individual data.

a. Management of career data

It concerns the files of staff members who have undergone an erroneous grade codification, then questions relating to extensions of service period, assignment to consular pay, correction of grades and job management.

i. Extension of activity

The position of extension of activity is a position which allows a public servant who has reached the age limit to remain in a normal position of activity and to continue to receive all his salary. It is granted on the basis of Decree of Head of State notified to the Minister in charge of Finance.

ii. Allocation to consular salaries

Assignment to consular salaries is the application of the external rate to the salaries of civil servants assigned to a Diplomatic Representation. The file reaches the CI through a work request formulated by the structure in charge of Management and Disputes. This work request must be accompanied by a decree of appointment and a transmission form of the file to MINFI by MINREX.

Specifically for DGSN and DGRE staff assigned to INTERPOL, they benefit from consular salaries while most of them work in Yaoundé. Their files are sent to the Computer Unit by a request for work from the SDG. This request for work must be accompanied by a decree of appointment and a file transmission form to MINFI by the DGSN.

iii. Correction of grades, classifications and date of effect of career Instruments

The correction of grades, classifications and date of effect of integration generally occurs as a result of incorrect coding during a reclassification or takeover. The file transmitted by the SDG, the CAFS or the user administration consists of:

- Stamped application addressed to the Minister of Finance or to the user administration;
- effective service in the post;
- integration instrument or contract;
- career Instruments (promotion, reclassification, titularization).

b. Management of individual data

This involves the modification of data relating to the identity of the public official (surname, first name, Date of Birth, etc.), to his or her status (single, married, etc.). Files of this type reach the CI when CAFS declares itself incompetent due to a technical limitation. However, in the particular case of the Date of Birth, the request of the public official or the administration is previously submitted to the Documentation and Archives Department for a conformity check. The composition of the files for the correction of individual data can be summarized as follows:

Correction of names or date of birth

- Stamped application addressed to the supervisory Minister;
- certified photocopy of the instrument of birth;
- instrument of integration;
- photocopy of first diploma.

Correction of matrimonial situation

- Stamped application addressed to MINFI or user Ministry;
- certified photocopy of the marriage instrument.

4.2.2.5. Direct payments

Some processing operations encounter difficulties at the level of the services in charge of managing salaries and cannot follow the normal procedure, i.e. entry, transmission and validation. This mainly concerns files relating to mobilisable reserve, files whose computer processing scrambles the screen (brouille écran), etc. It should be noted that regularizations (salary reinstatement) following major consolidation operations may generate arrears paid directly, on the instruction of the Director of Expenditure. The need is to avoid the normal procedure which, owing to its lengthy nature, may penalize employees suspended erroneously. These files are transmitted to the CI in the form of a work order, in order to proceed to direct payments by means of batch processing. This type of payment concerns exclusively the Statements of amounts owed.

However, until October 2020, the benefits related to the mobilizable reserve⁷ were the main source of cases paid through this procedure. They were paid by the code 447⁸ between January 2015 and the

⁷ It is important to remember that this type of file is sent directly to the SDP by DAAR/ MINDEF.

⁸ Since the advantages linked to the mobilisable reserve were set up (Decrees No. 2004/056 and 2004/059 of 23 March 2004 on the organisation of the mobilisable reserves of non-officer military personnel and active officers of the Defence Forces respectively), no specific code has been set up for its payment. Thus until the end of 2014, code 420 was used to pay this pension element, which in fact summarises the indemnities comparable to the elements paid to active personnel. From January 2015, these allowances began to

end of 2018. The SDP processed and sent them on a slip to the Salaries and Pensions of Service of the Treasury (R26) which, after checking them, in turn sent the files in compliance to the Computer Unit for payment. As from November 2020, the benefits linked to the mobilizable reserve are exclusively processed by the normal procedure, with code 069.

For all direct payments, a file with the structure "Service number, earning element code and amount" is produced after the processing of the files. Arrears prepared in this way are submitted to the Arrears Control Committee which, after validation, produces an arrears file which is submitted for signature to the DDPP. It is only after this procedure that the direct payments are made, the month following the session of the committee having examined them.

4.2.2.6. Monthly takeover

Monthly PECs are processed without arrears. They are generally the result of the wrong codification at the time of the registration of a public servant or when the takeover budget year code has passed. The file transmitted by the salary management service or by the processing sites must mainly have the following documents:

- assumption of duty;
- effective service at the duty post;
- recruitment instrument;
- ANTILOPE sheet;
- individual notice.

4.2.2.7. Salary and pension advances

Salary and pension advances granted by management are processed exclusively by the Computer Unit. The files that have received the agreements are either attached to or transmitted to the CI, which prepares a file for processing by the batch procedure. The file bundles are then archived for later control purposes.

NB: Repayments of advances are made automatically from 3 months after the grant.

4.2.3 Training users

In its role of supporting the operation of the salary management application, the Computer Unit has the duty to train users. There are two types of training: training courses initiated by government departments and seminars organized by the Ministry of Finance.

4.2.3.1. Training initiated by salary management services

Given the high turnover rate of staff assigned to the payroll in devolved administrations, the need for training in the sites is acute. It is therefore recommended that new text writers be trained each time before they are given the authorization to process their staff's salaries.

In this situation, training is carried out at the request of the administrations that refer the matter to the Computer Unit by means of a letter from their Minister addressed to the Minister of Finance.

be paid under code 447 (arrears). However, due to the problems induced by the CONSUPE control on this element, these allowances were again paid by code 420 this practice stopped in October 2020.

The administration requesting the training ensures the complete financial takeover of the training, which includes the bonuses of the team of trainers.

On receipt of the request, the Head of the Computer Unit, in collaboration with the requesting organization, defines the content of the training and draws up a timetable for carrying out the training. He is also responsible for selecting and coordinating the experts who will give the various presentations. This team intervenes on the supervision of the Director of Personnel and Pension Expenditure.

4.2.3.2. Awareness-raising and capacity-building seminars organised by MINFI

It has been observed that the administrations encounter difficulties in organising training seminars for those in charge of the salary chain. For example, many of the existing Instruments have never been trained. This results in a deterioration in the quality of wage expenditure.

Furthermore, good practices in information systems management recommend that the managers in charge of managing information systems should organise training and awareness campaigns on the risks associated with system security. Thus, the Computer Unit must organise training seminars for government agencies to ensure compliance with the security measures related to the use of the salary management application in order to guarantee the quality of expenditure.

It is therefore advisable for the Computer Unit to include in its work plan, once every two years, the organisation of capacity-building and awareness-raising seminars for all those involved in the salary chain. In this context, the expenses related to the organisation of these training and sensitisation campaigns are supported by the budget of the Ministry of Finance.

4.3. Monthly production of salaries

The monthly production of salaries relates to the consolidation process and the deliverables after consolidation of salaries.

4.3.1. Consolidation process

At the beginning of the salary campaign, the access to the application in the management services is stopped in order to carry out the monthly production of salaries. Then the preparation of the work, updating of the basic data and consolidation of salaries are carried out.

4.3.1.1. Preparation of works

At this stage it is a question of preparing the processing environment. These operations are carried out by the so-called "work preparation" team. This preparation consists of updating the dates, the choice of disks (for backup and storage) and passwords (for the passage of jobs) as well as the upgrading of batch procedures. Data archiving and database backup are also carried out at this level.

4.3.1.2. Execution of database updates

At the start of each salary campaign, the Head of the Computer Unit consolidates all the files prepared for batch processing. He then transfers these files to the server, submits them to the various programmes that have to process them and processes the work requests received by the Computer Unit that cannot be carried out by batch procedure.

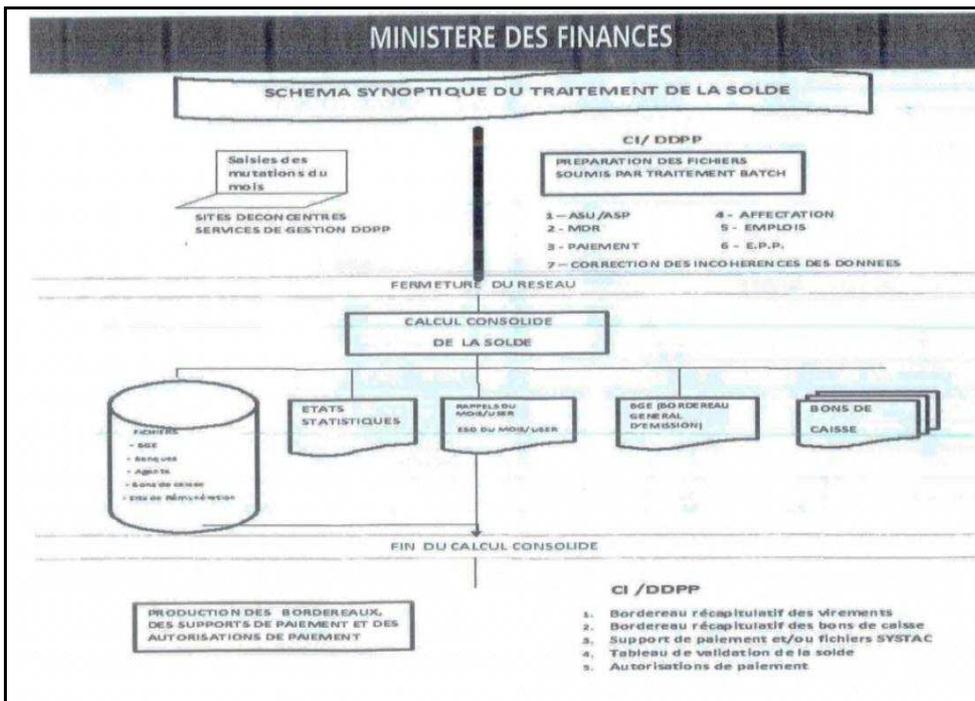
4.3.1.3. Consolidation

The files processed in the salary management services as well as the files prepared for the CI are submitted to a sequence of Jobs in the ANTILOPE application according to a pre-established connector. This sequence concerns archiving, calculations, statistics production and editing.

The sequence is punctuated by control points. A control point consists of a processing stop to carry out checks before continuing with the salary production procedure.

Certain outputs of the consolidation programmes are subject to additional processing outside the system to produce deliverables in a format that can be easily used by the structures for which they are intended.

Figure 4.1: Simplified diagram of the monthly production of salaries



4.3.2. Deliverables after salary consolidation

Once the salary has been consolidated, the files are extracted in the ANTILOPE application by means of a PCOM emulator installed in a workstation (desktop computer) comprising a file of active staff, a file of retired staff and a file of remuneration elements. The consolidated file makes it possible to produce collective files by bank, microfinance and Treasury Stations. The deliverables produced after the consolidation of the salary are intended for certain departments of MINFI and other government departments.

4.3.2.1. Deliverables to the DGTCFM

The files sent to the DGTCFM are the files used to make payments and account for salary and pensions.

a. The transfer file of public servants and pensioners

The transfer file contains the list of public servants and pensioners paid by transfer via SYSATC. The structure of this file complies with the relevant instruction of MINFI.

b. The payment file in Treasury Stations

The payments in Treasury Stations file contains the list of public servants and pensions paid in accounting items. Its structure is as follows: Treasury Station code, label of Treasury Station, full name of the public servant or pensioner, Amount, Service number of the public servant or pensioner, year of issue of file, months of issue of file, day of issue of file, active=00 pensioner=05, cash voucher, Service number of the public servant or pensioner, year of issue of file, months of issue of file, day of issue of file, no bulletin aa.

c. The file of remuneration elements

The remuneration elements file contains all the elements of earnings and stoppages of active and retired persons paid in the course of a month. Its structure is as follows: Service number of the public servant or pensioner, element code, amount, year of issue of file, months of issue of file.

d. The file of budget chapters of public employees

The file of budget chapters contains all the active persons and pensioners paid with their Ministry of assignment. Its structure is as follows: Service number of the employee or pensioner, Ministry.

4.3.2.2. Deliverables to the Studies and Synthesis Unit

The files sent to the Studies and Synthesis Unit enable this structure to compile statistics, prepare data for wage commitments in regularization, prepare a file to be submitted to the Arrears Control Committee and to make summaries for several other purpose.

a. ESD listings and arrears by public administration.

The ESD and Arrears listings list all the ESD and Arrears files validated in the course of a month. They are produced monthly by the Ministry and by the validation USER. The listings include the following headings the validation USER, date of processing, Ministry, Service number, full name of the agent receiving the ESD or Arrears, code of arrears, wording of arrears, amount of arrears, number of processing Station, time of processing, etc.

b. Payment files (ESD and Arrears)

ESD and Arrears payment files are files submitted monthly for ESD and Arrears payments. Its structure is as follows: Service number, earnings element code, sign variable (+ or -), Amount, key, workstation.

c. Summaries of the General Issuance Slip (BGE)

The BGE is the file that shows all public employees (active and pensioners) paid on a monthly basis, as well as the credit used, budget allocation used and net payable. Its structure is as follows: issuance

number, order number, service number, account number, full name, net payable, service, stoppages budget allocation and credit used.

d. The cumulative file of remuneration elements for arrears (1C)

This is the file of arrears of employees paid on a monthly basis and aggregated by code of remuneration elements. It contains the following headings: remuneration element codes with their wording, amount paid, amount withheld, total number of occurrence of a code, etc.

e. File of masses and numbers of credit consumed by the Ministry of Finance. (2C)

This is the file of salaries aggregated by administration. It contains the following headings: code of budgetary chapter by Ministry, as well as its wording, number of employees, consumed credit and total amount of consumed credit.

f. Cumulative file of Total remuneration elements (3C)

This is the file of salaries aggregated by code of remuneration elements. Codes below 500 are earnings codes and codes above 500 are deduction codes. Its structure is as follows: Earnings element code, Name, Amount, Number of employees and Stoppages.

g. The cumulative file of remuneration elements (SLR)

This is the file of arrears of active workers and pensioners paid on a monthly basis and aggregated by salary component code. Its structure is as follows: Remuneration element code, name, amount paid, amount deducted and number of employees.

4.3.2.3. Deliverables to the Salary File Consolidation Unit

The files sent to the Salary File Consolidation Unit are the listings of the modes of payment in digital and physical version. They enable this structure to make statistics on the rate of bancarization of public agents on the one hand and to appreciate the quality of the work it has carried out over the course of months on the other hand. Similarly, with the devolution of suspensions, they make it possible to identify the author of each change in the MDR.

These files list all the changes to the mode of payment that have Taken place during the course of months. They contain the following headings: new Mode of payment, Service number, surname and first name, old Mode of payment, old account number, new account number, selection, terminal, updated date, etc.

4.3.2.4. Deliverables for the Department of Information/DGB

The deliverables to the DI/DGB are essentially the file of public officials in active service and paid in the course of months. It is produced monthly. Its structure is as follows: Service number, title, full name, maiden name, date of birth, category, index, level, chapter, service, description, etc.

4.3.2.5. Deliverables for Sector Administrations

For administrations, the document sent is essentially an extraction of the files processed in the administration concerned, lists of arrears and ESDs in paper form. A digital version is also available for government departments on request.

CONCLUSION

This chapter has provided an understanding of the CI/DDPP's tasks in the area of the processing of salaries and pensions. It prepares various related files, consolidates the data of the salary and pension services of government departments and produces the monthly salary. It assists the salary services in the processing of salaries and pensions and carries out training courses for the various Instruments in the salary chain.

The following chapter deals with the procedures for drawing up summaries and carrying out studies based on salary data.

CHAPTER 5: PREPARATION OF SUMMARIES AND REALIZATION OF STUDIES ON SALARIES AND PENSIONS

This chapter describes the different stages for preparing the Syntheses and carrying out the studies. It provides information on the responsibilities and functioning of the structure in charge of studies and synthesis relating to salaries and pensions.

In accordance with Article 74 of Decree 2013/066 of 28 February 2013 to organize the Ministry of Finance, the Studies and Syntheses Unit is responsible for:

- monitoring the implementation of the State's wage policy ;
- definition of methodology and procedures;
- drawing up summaries and carrying out studies on the State's pay and wage-related policy;
- evaluation of the financial impact of texts concerning public employees;
- monitoring and execution of the State budget in terms of personnel expenditure;
- consolidation of information relating to personnel expenditure;
- analysing trends in salary and pension expenditure.

In the accomplishment of its sovereign missions, the said Unit organises its work around seven areas:

- archiving of data on wage and pension expenditure;
- production of notes and reports on the execution of wage and pension expenditure;
- coordination of the devolved budgeting of the wage bill;
- conduct of various simulations relating to all texts concerning salaries and pensions;
- studying the budgetary sustainability of various government wage measures, particularly those related to recruitment;
- monitoring the implementation of the wage bill;
- preparation of studies and summaries.

In addition, for operational purposes, the CES plays an important role in the internal control of the DDPP. In this capacity, it is responsible for the preparation of authorization files for payments of less than five million submitted to the Director for signature.

5.1. Data archiving

Every month, the Studies and Synthesis Unit receives from the Computer Unit, data files from the processing of salaries by the dedicated application. These are in particular:

- file of public servants and pensioners called "table agent" file of all remuneration elements called "agent-rem";
- listings of the Statements of amounts owed (ESD) and arrears by administration, produced at the end of each salary;
- summaries of the General Issuance Slip (BGE);
- file of arrears by element of remuneration of active personnel called "1C";
- file of salaries and pensions as well as staff numbers by Ministry called "2C";
- file of overall remuneration elements called "3C";
- file of arrears by remuneration element paid to active and retired staff called "SLR".

These files are imported into an environment suitable for exploitation before being archived. (figure 5.1).

5.2. Data analysis

As part of monitoring the implementation of wage policy and the execution of the State budget, the data produced monthly are analysed. The conclusions of these analyses may lead to the reorientation of the pace of implementation (to take account of the framework), to alert on the pace of recruitment or to any decision that may help to better guide wage policy.

The analysis relates on the one hand to the evolution of the workforce and on the other hand to the evolution of salary and pension expenses in a general way or of certain elements of remuneration in a specific way. The aim is to ensure that:

- pace of expenditure respects the budget framework provided for in the Finance Law;
- volume of salary expenditure carried out is more or less stable over time;
- note any atypical evolution that appears in salaries and pensions.

5.3. Production of notes and reports on the execution of salary and pension expenditures

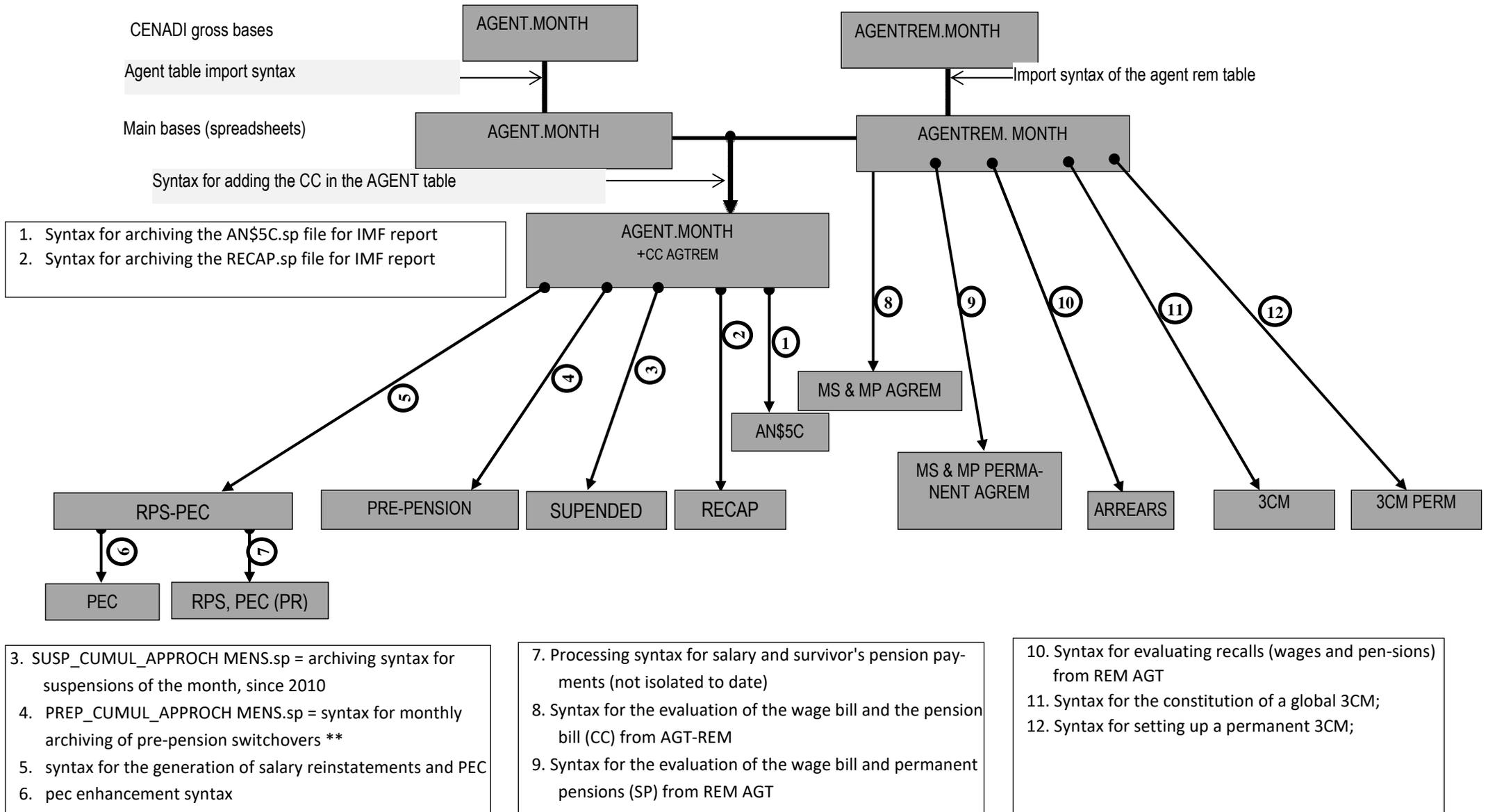
In addition to the monthly notes on the execution of expenditure, the CES is regularly consulted by the other government departments to prepare the opinions of the Minister of Finance on all matters likely to affect this budgetary component. In this respect, the quintessence of the notes always stems from an analysis of the balance data.

Similarly, the CES produces, on request, reports on specific issues. This is particularly the case for the reports requested on the occasion of the review of the economic programme, on the occasion of the preparation of support for the Budget Guidelines Debate (DOB) or the contribution to the preparation of the draft Finance Law.

5.4. Coordination of devolved budgeting of the wage bill

The CES is responsible for forecasting the wage bill with a view to drafting the Finance Law. This exercise has been carried out on a decentralised basis since 2017. It consists of supporting all the administrations in drawing up their salary budgets over the next three (03) years (MTEF) on the basis of a budgeting model developed for this purpose. It is a model that draws its essence from the methodology of Operational Management of Payroll Jobs (POEMS). There is a guide to the devolved budgeting of the wage bill which describes in detail the approach followed for this exercise. However, it should be remembered that the payroll budgeting process must deliver the first draft to the first half of months of June each year, for the purposes of DOB. Similarly, the latest version of the wage bill for the year $n+1$ must be available by the end of months of August of year n , so as to notify administrations of their envelope before the budget conferences.

Figure 5.1: Synoptic diagram of monthly data storage



There is a manual that clearly describes the procedure for budgeting the wage bill. However, this procedure has not yet been completed, as budgeting is still done at the ministerial level. It will have to evolve to cover the scope of programmes, in accordance with the requirements of the law on the fiscal regime.

5.5. Conducting simulations

Whenever the Government considers adjusting wages, raising the level of an allowance or creating a new one, the Ministry of Finance is always called upon to assess the budgetary impact of the measure and its impact on the sustainability of the wage bill. The same applies to issues related to recruitment, measures affecting the retirement age or requests for specific simulations on wage stoppages.

5.6. Monitoring the implementation of the wage bill

The monitoring of the implementation of the wage bill can be divided into two parts: the setting of processing quotas per administration and the preparation of data for wage commitment.

5.6.1. Fixing quotas

The wage bill is made up of two main components: the permanent component (wages) and the catching-up of arrears, which is similar to the modulating component of the wage bill. Quotas consist of monthly payments for reminders provided for when the wage bill was budgeted, which are taken into account arrears related to the assumption of responsibility, career updating and the inclusion of new salary components.

Ideally, the overall level of arrears should be kept constant throughout the year. However, unforeseen events may occur at any time, forcing the level of arrears to be increased or decreased. It is therefore prudent, from the beginning of the year, to make a reserve to anticipate these contingencies. Likewise, the pace of implementation of the wage bill may vary from one administration to another, leaving room for arbitration in the monthly allocation of quotas. However, the best that can be done is to avoid an administration ending up at the end of the year with over- or under-utilisation of appropriations.

5.6.2. Preparation of data for wage commitment

At the end of each salary campaign, the CES transfers to the Budget Preparation Division (DPB) the mechanographic file which lists the wage bill by budgetary chapter, in both electronic and physical versions. This file enables the DPB to proceed with the budgetary commitment of salaries and pensions subject to a ministerial decision.

5.7. Preparing studies and syntheses

On its own initiative or at the request of management, the CES is called upon to carry out prospective studies on the wage bill in order to ensure the quality of expenditure or to propose reforms. For example, a study on the sustainability of the wage bill during the period 2019-2023 was carried out in 2018.

In addition, periodic syntheses are carried out in order to report on budget execution and to assist in decision-making. Below are some examples of the summaries produced:

- mass of wages and pensions paid in the first half of the year 2020;
- number of new employees taken on in 2019;
- distribution of State personnel per government body, per corps and per category;
- number of new pensioners in the month of February 2020;
- breakdown of the wage bill by sector of activity;
- breakdown of salaries paid by MDR;
- breakdown of the pension mass by category (Reversionary pension, disability, retirement, etc.).

5.8. Internal control and payment authorization procedure

Salary processing is technical. There are several complaints from the structures in charge of control. Similarly, this processing involves many risks that require mitigation measures. In addition to the traditional controls carried out in the salary processing chain, several actions are taken after the calculation of the salary to eliminate poor quality expenses before payment is made. These controls are all the more important as with the devolution of the salary, the risks of non-quality increase. These actions can be grouped around the control of salary after calculation and the payment authorization procedure.

5.8.1. Salary check after calculation

At the end of the month n campaign, the listings of all recalls and ESDs are extracted and sent to the CES for control purposes. The lists are also sent to the various administrations to prepare their validated files for the purposes of a priori control by a dedicated committee. During the course of this committee, whose members are the Sub-Directors of salaries of the various government departments, the heads of the Treasury validation departments (PGT or Specialised Payments), a representative of the Salary Control Brigade and the Sub-Directors of the DDPP, arrears are examined with a fine-tooth comb. Similarly, reminders sent to the CI/DPP for payment during months n are first examined in this committee. Non-compliant reminders are rejected and only compliant reminders are submitted for payment during the following balance of months ($n+1$). Rejected arrears may be submitted for regularization within a maximum period of three (3) months, if the missing element at the time of rejection is produced by the administration having processed and validated the file.

At the end of payment of the salary of months $n+1$ (containing the arrears of months n validated at the monthly committee), all ESDs of more than one million are compared to the ESDs validated by the a priori control body. Only those payment authorizations containing the arrears deemed to be in compliance at the end of this check are submitted for signature. This approach makes it possible to better identify the actions taken at the time of actual payment.

5.8.2. Payment authorizations

As a result of the numerous malfunctions observed in the procedure for signing authorizations for the payment of staff expenses and the misinterpretation of this instrument, it proved necessary to clarify its function and the procedure for signing it.

5.8.2.1. Function of payment authorization

The payment authorization is a salary support instrument that enables the managers of banks, credit institutions and Treasury networks to be reassured that the sums greater than or equal to CFAF 1,000,000 (one million) that they are required to pay do indeed come from the Ministry of Finance. These are the result of monthly processing by the officials in charge of the salary chain of the various government departments involved.

5.8.2.2. Procedure for signing the payment authorization

This procedure complements the classical budgetary procedure (commitment - validation - clearance- payment), which respects the principle of separation between the authorizing officer and the accountant. Salary expenditure respects this principle, even for direct payments made by the batch procedure. Indeed, the latter only reach the Computer Unit on the basis of a slip from an accountant (Treasury validation service) who declines his inability to validate such files in the system. However, following a major consolidation operation that led to the suspension of public employees or pensioners (2006 Census, COPPE 2018, control of the file of beneficiaries), if the latter can be justified in the dispute period immediately following the suspensions, the reinstatement of salary is done at the same time as the payment of the arrears induced by the suspension. In this case, the direct payment procedure (batch) is preferred. The aim is to limit the inconvenience (induced by the normal procedure) suffered by persons wrongly or erroneously suspended. However, the number of arrears paid by the batch procedure remains marginal.

The signature procedure is strongly influenced by the number of payments in excess of 5 million. In particular, as there are many payments between 1 million and 5 million (more than 3,000 each month), the procedure for signing their authorizations is lighter.

Thus, for the sake of celerity and in view of the urgent nature of the payment of salaries, the signature of the payment authorization is subject to the following procedure:

- Salary amounts of less than 1,000,000 CFA francs are not subject to prior payment authorization. Payment is made in banks without any conditions.
- For amounts between 1,000,000 and 4,999,999 CFA francs, a summary Statement by mode of payment is immediately produced by the Studies and Syntheses Unit⁹ of the Department of Personnel and Pensions Expenditure (DDPP) and then submitted for the signature of the Director, without file funds, subject to a posteriori control by the Salary and Pensions Control Brigade.
- For amounts ranging from 5 000 000 to 9 999 999 CFA francs:
 - The structure that validated the payment (Paymaster General's Office, Specialised Paymasters' Offices in Ministries or the DDPP's Computer Unit) is required to deposit the file underlying each payment in the Secretariat of DDPP, no later than the 30 of months of payment.

⁹ The choice of this structure has been made since September 2020, to guarantee independence, since it does not intervene in the payment process. This structure coordinates the technical secretariat of the Monthly Control Committee and, as such, archives all the arrears validated and submitted for payment at the end of each month. It has at its disposal the technical tools, which enable it to compare the arrears actually paid to those submit to payment. After every monthly payment, the comparison report is submitted to the DDPP before the initiation of the procedure for signing the authorization of payment.

- After verification of these files by the Secretariat, a summary Statement for each mode of payment is prepared, approved by the DDPP and submitted to the Director General of Budget for signature.
- For amounts ranging from 10 000 000 to 14 999 999 CFA francs:
 - The organisation that validated the payment (Paymaster General's Office, Ministrys' Specialised Payment Services or the DDPP's Computer Unit) is required to deposit in the Secretariat of DDPP, the file underlying each payment, which must absolutely contain the certified copy of the National Identity Card of the beneficiary as well as the certificate of opening a bank account, if applicable. This file must be submitted no later than the 30th of months of payment.
 - After checking these files, a summary Statement per mode of payment is prepared, Stamped by the DDPP and submitted to the Director General of Budget for signature.
- For Amounts of 15,000,000 francs or more, the same procedure as for the previous case is followed, except that the payment authorization is signed by the Secretary General or the Minister of Finance.

A circular relating to the payment authorization procedure is currently being drawn up.

5.8.2.3. Strengthening of *a posteriori* control

In addition to this payment authorization procedure, the digital file of all payments in excess of one million, with details of the constituent elements of each payment, including the site and the Treasury validation "user", is systematically prepared by the Personnel Expenses and Pensions Department and sent to the Division of Budgetary Control, Audit and Quality of Expenditure, at the latest on the 25th of each month, for *a posteriori* control.

CONCLUSION

This chapter dealt with the sovereign missions devolved to the Studies and Syntheses Unit. The implementation of these missions allows, through studies and syntheses, to better orient the policy in order to always guarantee the sustainability of the wage bill.

The following chapter will provide a retrospective of the historical facts that have marked salaries of the State of Cameroon.

CHAPTER 6: HISTORICAL FACTS ON SALARIES AND PENSIONS

Historical facts can be described as the various events or practices that have taken place from the 1980s to present day. During this period, these historical facts have affected the management of salaries and pensions, some before the advent of the ANTILOPE application and others after its implementation. The analysis of these historical facts, grouped in order of appearance, will provide a better understanding of the processing of salaries and pensions.

6.1. Historical facts before the advent of ANTILOPE

Before July 1986, when the ANTILOPE application was implemented, the processing of Salary and Pension files was done manually.

The processing of salaries and pensions was carried out using codification sheets known as shuttle sheets. The processing consisted of entering into a database the various changes that had taken place in the course of months prior to the payment of salaries. In addition, each codifying agent proceeded to mechanically enter the various changes in salaries during the career of a civil servant. In particular, the processing of pensions and the settlement of pension rights was carried out using a booklet made available to each pensioner, which enabled him to receive his pension quarterly at the Treasury Station of his choice. This procedure was in force until October 1988, when the development of the ANTILOPE application for pensions began.

This manual processing of salaries and pensions revealed limitations, among others:

- absence of real-time statistics;
- risk of loss of processing data;
- absence of a statistical database;
- issuance of duplicate pay slips.

These limitations have contributed to the automation of salaries and pensions processing with the advent of the ANTILOPE application. As a prelude to the introduction of this IT tool, a census of public servants in active service had been carried out to constitute the first ANTILOPE database.

With this new tool, other facts related to the processing of salaries and pensions followed one after the other.

6.2. Historical facts with ANTILOPE

- The advent of computerized payroll processing tools has brought about many changes in the procedure and behaviour of text writers. Since then, and particularly with the economic crisis that the country has been going through, several significant events have taken place that are likely to affect the current and future processing of salaries. Among these facts, we can cite the following:
- cessation of payment of arrears and all benefits for public employees in February 1987;

- automation of pensions in 1988;
- career freeze in 1989, budget annex of MINPOSTEL and modification of taxes on salaries;
- halving of the allowances of public servants (except for the Police and Penitentiary Administration staff) in July 1991;
- advent of the processing of pensions of personnel under the Labour Code in 1992;
- decrease in salaries in 1993 and the transfer of State University staff to the salary file;
- securitisation in 1996 of the reminders frozen since 1987;
- transfer of the indemnities of personnel of the National Education Corps in 1997;
- revaluation of benefits for magistrates, then the adjustment of salaries (civil servants and Military officers) coupled with the abolition of salary zones for civil servants in February 1997;
- beginning of the devolution of the balance, the 2nd adjustment of salaries for all (Civilians and Military) and the increase in the Housing allowance in July 2000;
- transfer of public post and telecommunications employees to the Ministry of Finance and payment of securities in 2001;
- insertion in the reference system of grades of two new grades of police corps in September 2002 and the entrustment of ESDs by Payment Order (OP) for active workers and Special Payment Order (OPS) for pensioners until 2002;
- arrears paid in deferral two to three months after validation on a monthly basis;
- processing of pensions from the Railway Workers Retirement Fund (FOREC) in 2005;
- duplicate bulletin in 2007;
- salary adjustment, increase in the housing allowance and devolution of salaries in April 2008;
- insertion of the new grades in the reference frame of the Penitentiary Administration in October 2010;
- automation of benefits and allowances in December 2013;
- salary adjustment in July 2014;
- agreement of allowances for medical and paramedical staff under the Labour Code and the creation of the reference frameworks for the related grade codes in March 2017;
- automatic management of recall quotas per decentralised site in 2018;
- clearance of the debt linked to the integration of teachers from the 2012-2018 batches between 2018 and 2020;
- censuses.

6.2.1. Discontinuation of payment of arrears and all benefits for public employees in February 1987

The impact of the economic crisis in Cameroon in February 1987 led to the halt of payment of all benefits due to public servants as well as subsequent arrears. The processing of public employees' salary increases is therefore done on a case-by-case basis, following the example of social cases, or even cases deemed desperate by higher authorities. Finally, as of October 1987, the files of public servants are processed on a monthly basis and the calculated arrears are not paid; they are stored in memory, hence the expression "Arrears".

This economic situation, which causes payment difficulties, sets up an accumulation of the wage bill debt. When the economic situation became favourable again, this debt was settled (between 2001 and 2002) by payment of Treasury securities.

Apart from the discontinuation of the payment of arrears and other benefits granted to public employees, some integrated students from ENI and ENIA were refused the exit exams in 1987. The students in question were not integrated until the 2000 Decree on the special status of teachers, which reconstructed the administrative career of these students.

6.2.2 Automation of pensions in 1988

Prior to November 1988, pensions were processed through a book available to each pensioner, enabling him to receive his pension quarterly at the Treasury Station of his choice. With the automation of pension processing, the booklets were abandoned and the pensioners were registered in the new application. Those who were already retired before July 1986 (not registered) were assigned service numbers in the 800000 range. On the other hand, those who were still working in July 1986 (counted), kept their Service numbers.

6.2.3. Career freeze, annexed budget of MINPOSTEL and modification of the Taxes on salaries.

With the economic situation becoming increasingly gloomy, the production of career training for civilian personnel was stopped in 1989. The Ministry of Posts and Telecommunications, through its annexed budget, nevertheless obtained a salary base for its staff.

In January 1990, the audiovisual royalty (CRTV deduction) was also introduced, with a rate which varies according to the salary brackets. As from months of July 1991, the percentages of certain elements of salary withholding such as the Proportional Tax increased from 2.64% to 5.28% of Basic salary. The same applies to the pension deduction, which increases from 6% to 10% of Basic salary for Civil servants and from 2.8% to 6% for staff governed by the Labour Code.

6.2.4. Halving of allowances for civil servants (except for uniform officers) in 1991

In July 1991, a ministerial note recalled the restrictive measures to be applied to the processing of salaries:

- Reduction of 50% of the various compensation benefits (Duty allowance, Technical allowance, etc.) including the family salary supplement, except for men in uniform. As an example, the technical allowance is paid at the Amount of 5,000 CFAF instead of 10,000 CFAF to teachers;
- Deletion of the childbirth allowance;
- No account is taken of incremental position for civil servants whose effective date is after January 1989;
- Submission of PECs for students leaving training schools to the prior visa of the Director of Salaries and regularization without payment of subsequent arrears;
- Salary reinstatement for public employees suspended, without arrears depending on the budget appropriations available.

From 1st July 1994, the retirement age for State employees under the amended Labour Code, with a transitional period from 01/07/1992 to 30/06/1994, dropped, according to Decree 92 /221/PM of 08/05/92, from 60 to 55 years for State employees in the 8th to the 12th Category and from 55 to 50 years for State employees in the 7th Category and below.

6.2.5. Processing of pensions for staff governed by the Labour Code, amnesties from 1992 onwards

By virtue of Decree No. 92/220 of 8 May 1992, the management of the insurance scheme, old age, disability and death pensions of State employees under the Labour Code was transferred from the NSIF to the State of Cameroon (MINFI). Immediately, the retirement age for these employees was lowered. It goes from 60 years to 50 years for civil servants from the first to the seventh category and from 60 years to 55 years for civil servants from the eighth to the twelfth category, with a transitional period starting from 1st July 1992 to 30 June 1994.

From 1992 to 2001, staff covered by the Labour Code did not benefit from family allowances. Notwithstanding the enactment of the law granting family benefits to such staff to this day, only the family allowance is granted to them.

Furthermore, following the law n° 91/002 of 23 April 1991 on amnesty for political offences and convictions, it is requested that all the property of the amnestied personnel be returned. This law calls on the Department of Salaries to pay the salary arrears of all public administration personnel concerned, extending to the day before they are to be paid. The processing of these cases started in 1992 in accordance with Decree no. 92/091 of 14/05/1992, fixing the modalities of reintegration into the Public Service of the beneficiaries of the said law. However, the interpretation of these Instruments being approximate, the payroll process has experienced some operational difficulties.

6.2.6. Decrease in salaries in 1993 and transfer of State University staff to the salary file.

Decrees No. 93/001, 002 and 003 of 08/01/93 order the reduction of salaries and housing allowance from 20% to 8%. In fact, the first (basic) salary cut in the Cameroonian public administration took place on 1 January 1993. In this respect, basic salaries were reduced by an average of 18.0 percent, corresponding to a greater reduction in "high salaries" than in "low salaries".

On 1 November 1993, the Government made the second wage cut. This time, basic salaries fell by 49.6%, with higher rates for "big salaries" than for "small salaries". These wage cuts have contributed to a greater concentration of salaries. For a good understanding of these variations in the salary scale, please refer to the collection on salary scales.

It is important to note that men in uniform (Military and police personnel) did not suffer the two salary cuts. Similarly, these personnel did not experience any reduction in their compensation benefits. On the other hand, civilian personnel serving in diplomatic and diplomatic missions only suffered the first salary cut.

Moreover, before 1993, the takeover of the staff of Universities and research institutes was the responsibility of the structures in charge, considered as independent public administrative establishments. With the difficulties these structures encountered in paying the salaries of their staff, the Government agreed to transfer them to the State's payroll.

6.2.7. Securitisation in 1996 of frozen arrears from 1987 onwards

Although the production of career Instruments was blocked in 1989, those produced between 1987 and 1989 continued to be commissioned with an accumulation of induced arrears. This phenomenon continued to increase the debt of the State to its personnel, making payment difficult. As a result, the State, through the Ministry of Finance, set up a commission to extract the arrears from October 1987 to June 1998. This commission proceeded to the processing of these data (10% allowance to take account of Taxes) and then to the securitization of the debt. The face value of the security was 100,000 CFAF. Thus, the debt owed to each public servant was divided into as many securities and the remainder of a value of less than 100,000 CFAF was paid in the monthly salary in the form of fractional securities (code 419). All the securities issued were scheduled for payment between 2000 and 2001.

It follows from this narrative that each time a public official's earnings history indicates that he or she has been the beneficiary of fractional shares, it will be deduced that all arrears attributable to advances due between 1987 and 1989 (and signed and processed between 1989 and 1998) have been paid in full.

6.2.8. Allowances to personnel of the National Education Corps

In September 1996, an instrument devoted to this category of staff awarded them a series of allowances:

- technical allowance fixed at 5 000 CFAF;
- teaching allowance fixed at 5 000 CFAF;
- evaluation allowance fixed at 5000 CFAF (October 1996).

In February 2002, all these allowances were increased, with a distinction being made between the amounts allocated to teachers in High Schools and colleges and those allocated to primary school teachers:

- The Technical Allowance at a rate of 25,150 CFAF for PLEG/PLET, PCEG/PCET, PENI/PENIET, guidance counsellors and personnel on contract basis working in schools, on the one hand, and at a rate of 17,850 CFAF for primary school teachers or personnel on contract and similar positions working in schools, on the other hand;
- The Teaching and Evaluation Allowance for PLEG/PLET, PCEG/PCET, PE-NI/PENIET, guidance counsellors, teachers, agents and contractual executives working in schools, at a single rate of 10,000 CFAF.

In January 2012, the documentation allowance was allocated to National Education and Physical Education and Sports staff working in secondary schools and colleges at a rate of 10 000 frs for teachers and contract staff and 15 000 frs for others (Category A1, A2 and contract staff).

6.2.9. Highlights of the 1997-1998 period

The implementation of the provisions of Decree no 97/016 of 22 January 1997 grants benefits to certain magistrates such as the Special duty allowance (ISF), housing, water, electricity and home telephone. This Decree was subsequently amended and supplemented by Decree no. 2012/190 of 18 April 2012 to include the magistrates of the new benches.

Also, a salary adjustment for all civil servants was made on 1st February 1997, at an average rate of 38.0%. This adjustment does not affect consular salaries, which are still calculated on the basis of the 1985 scale for men in uniform and the January 1993 scale for civil servants.

In November 1997, the benefits of prison service personnel are restored to the same level as those for men in uniform (army personnel and police officers), i.e. to the pre-July 1991 level.

Prior to August 1998, when a civil servant was eligible for retirement, his or her salary was suspended. Between August 1998 and October 2012, a pre-pension was instituted at the level of one-third of the last basic salary for staff under the Labour Code and half of the last basic salary for civil servants. From November 2012, the pre-pension is paid in accordance with the pension regulations, but on the basis of last incremental position/INDEX. However, pre-pensioners are required to clear their rights definitively within four (04) years of their retirement, in order to avoid the four-year prescription limit. Unfortunately, this reform, which was intended to improve the living conditions of pensioners, presents some problems. In effect, it happens that some public employees who have not validated their precarious services may find themselves, at the time of the final settlement of their rights, with a pension lower than the pre-pension, which results in collection orders.

In October 1998, the personnel under Labour Code in service in diplomatic and consular missions benefited from an increase in their salary scale (which was the same as that of January 1993). Similarly, Civil servants serving in the said missions benefited from an adjustment of the revaluation coefficients of their salaries.

6.2.10. Highlights of the year 2000

The salary devolution process began in 2000 with the opening of 04 pilot sites, namely: Finance, Health, Public Service and National Education.

Also, in July 2000, the second salary readjustment took place for all public employees (civilians and Military staff) and the housing allowance was increased from 8% to 10% for civilians. This adjustment of basic salary at an average rate of 16.4% did not affect staff serving in diplomatic missions, who continue to be paid on the July 1985 or January 1993 scale, depending on whether they are men in uniform or civil servants.

6.2.11. Transfer of public employees in the Post Office and Telecommunications sector to the State's payroll and payment of securities in 2001

The Post Office and Telecommunications were financially autonomous until May 2001. Before this date, this Ministry managed its staff within the framework of annexed budget. Unable to bear their

salary costs, the State decided to transfer them to the salary file in June 2001. However, this transfer raises other problems: the arrears of incremental positions of the staff of this Ministry were difficult to pay by the salary file, because the historical earnings of the latter, necessary for the processing of their files, were not available in ANTILOPE. The processing of the files of the personnel who claim their rights to this period became complex, because it was necessary to provide all the documents justifying the non-collection of their due; which sometimes caused a prejudice not only to them but also to the State.

6.2.12. Highlights of the year 2002

In September 2002, two new ranks of police corps were inserted in the reference system of the ranks of the police corps. These are the grade of Inspector General of Police, with the grade code 51500, INDEX 1400 and the grade of Controller General of Police with the grade code 51505, INDEX 1300 and 1100 for two steps. The police index grid was also rescheduled in the same year. For example, a Constable (Category D) who used to be in the Public Service at index 100 as a trainee, became index 150, still in a trainee position.

Moreover, the processing in ANTILOPE emphasises exceptional payments linked to the urgent nature of certain files, such as death benefits, which must be paid within 15 (fifteen) days following the submission of the file. The procedure is that of Special Payment Orders (SPO). SPO also pays pensions which the takeover failed to pay in November 1988.

The Special Payment Order (SPO) is a method of payment of arrears of a Statement of Amounts Owed established to a public servant who pays himself partially or entirely according to the Amount which can be considerable or shabby and with the prior agreement of the competent authorities. Regularised and paid during the transfer in progress or by programme, the Special Payment Order (SPO) is established on the sheet of a dedicated book and ordered according to the procedure in force. In fact, the OPS book is a notepad containing carbon-lined, numbered and initialled sheets, SPO contain all the information relating to the identification of the public servant (full name, salary service number, Residence, service, etc.) and the Total or partial amount (including all Taxes) to be paid to him. Once all this information has been entered in the SPO book, the next step in the procedure is to go through the visas, checks and then sign the leaflet. The service issuing the Payment Order (the salary) sends the book to the clearance service (the Treasury) for payment. The payment is made within hours of the order and the amount paid to the public servant is entered in the ANTILOPE earnings history table.

As from months of April 2002, the method of payment by SPO is replaced by the direct or deferred transfer of arrears in the salary, taking into account the budgetary situation. This procedure has advantages and disadvantages. Advantages because it is a diligent procedure. Disadvantages because it entails enormous risks. There are the risks of double or even triple use, confusion of payment codes, undue payments, multiplication of parallel payment books and networks and even falsification of amounts payable.

This process has a significant impact on the continuous processing of salaries and pensions as the codes paid by SPO are stored in the stoppages statement and to the earnings history of a public servant. These codes are as follows:

- 425 for the salary arrears;
- 426 for the arrears;
- 427 for housing allowance;
- 428 for allowances;
- 429 for career instruments;
- 442 for the least paid on salaries;
- 444 for family benefits.

However, the codes of Statements of Amounts Owed paid in salaries are as follows:

- code 420 for the payment of salary arrears;
- code 421 for arrears;
- code 422 for payment of housing allowance arrears;
- code 423 for the arrears of allowances;
- code 441 for the lowest salary;
- code 443 for family benefits.

The risk of confusion of codes during the payment process is great, which is why it is important for the agent to assimilate these codes correctly. In fact, if an SPO code is used instead of a direct Statement of Amounts Owed code, the result is different. The amount paid, as an example, does not appear in the salary of the public servant to whom arrears are paid.

Furthermore, if, for example, a calculation of the incremental position to be processed to the SPO Payment Period is available, the public servant must always be required to provide the Statement of Amounts Owed that allowed the SPO to be established.

Until 2002, it is possible to pay one ESD per Payment Order, with regularisation of the trace in the ANTILOPE system (creation of earning code) and transmission of data to the Stoppages Service for generation of code 602 (ordinary PO refund). Until this date, therefore, it is possible to set in history the earnings code during the consolidation of the salary for the months. However, this consolidation is done differently to the consolidation of the opening date of code 602 to a distant date. To proceed to the consolidation of earnings code of the ESD with PO we operate as follows:

Let M1= (AB), the month of salary and A1 = (CDEF), the year of the salary; the year of passage in history is equal to the year of processing, written in the form A2= (ABEF).

Example: If M1=06 and A1=1996, then A2= 0696 or 696 (which binds June 1996).

HISTORIQUE DES INDEMNITES D'UN AGENT

Agent : MME CHEM-LANGHEE ELFRIDA FANKA
 Matricule 516465S

Code-elt	Libelle	Montant	Dt-traitement	Dt-cloture
072	PRIME DOCUMENTATION ET R	20000	5 2012	5 2012
134	SUJETION CHEF SCE ADJT A	9000	1 2000	6 2001
416	ARRIERE OCT/1993	5646	6 1999	6 2000
419	ROMPUS RAPPEL 07/1998 A	26456	3 2001	3 2001
425	RAPPEL EN MEMOIRE DE 07/	115925	8 2007	8 2007
429	CA ESD RECLASS ET BONIF	827942	4 497	4 497
515	REDEVANCE AUDIO-VISUELLE	750	8 2002	8 2002

For the deduction code OP (602), we have: Let M1= (AB) be the salary months and A1= (CDEF) the year's salary and A3= the date to which the code 602 is to be deferred. Before the year 2000 A3= (EFAB).

Example: If M1= 06 and A1= 1996, then A3= 9606.

REVENUES POUR UN AGENT

Agent: MME BELLA NEE OLEME SUZANNE

LIBELLE RETENUE	DATE EFFET	DATE CLOTURE	TOTAL A RETENIR	RETENUE PREVUE/MOIS	RETARD	TOTAL RETENU
REMBOURSEMENT O.P. 0	7 9707	7 9707	219000	219000		
REMBOURSEMENT O.P. 0	4 9704	4 9704	244000	244000		

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 SELECTION AGENT OU CHOIX PAGE OU F (retour au menu)

It should be noted that the SPO procedure involved a high budgetary risk. Indeed, from the moment there was a time lag between the actual payment (by Treasury voucher) and the moment of transcription of the information into the system, there could be an omission of report, which creates a risk of duplication. This risk is all the more serious as the procedure was highly dependent on the people handling the data. And even if the data were transcribed, there was no guarantee that the date of transcription in the system was reliable. Moreover, this writing play in the computer system was not reflected in the pay slip. It is questionable how these payments were considered in the budget accounts. All these shortcomings certainly justify the abandonment of payment by Special Payment Order.

6.2.13. Arrears paid on a deferred basis after monthly validation

In 2004, after the updating of certain careers, arrears were generated and paid one or few months later. This situation, which seemed to stem more from a malfunction than from a desire to postpone arrears, constitute a huge problem in the liquidation of files, with the risk of duplication. For a com-

plaint concerning this period, it is advisable to verify from one to three months, following the change of the career situation, if the arrears were paid.

These Periods are also the subject of processing of handwritten Statements of amounts owed of less than 500,000 CFAF not signed, even though they have been entered and validated in the services of the Treasury. This method of processing salary files is subject to many limitations as regards justification by an accounting document other than the balance sheet, which certifies that a third party has collected the salary. The claim that public servants do not collect the arrears in question is regularly the subject of quarrels, speculation and even trial and error and complication in the pay services.

Between January 2012 and December 2015, validated arrears were paid with a deferral ranging from one (01) to three (03) months. This way of doing things was led by the needs of control. In fact, in view of the high frequency of dubious processing, in an environment characterized by the multiplicity of Instruments (increasing devolution) sometimes poorly trained, a collegial control was instituted at the end of each salary period. Thus, all the officials in charge of the devolved sites were invited to the Ministry of Finance on the 25th of each month, with their files, for a systematic check on the basis of the lists published and distributed. Arrears validated by the committee were then paid the following month. However, the Antilope application had little control over the pace of processing, which sometimes meant that payment of arrears validated by the committee had to be spread over two to three months.

Since June 2018, the body in charge of monitoring and monthly validation of arrears, which was temporarily suspended in 2015, has been rehabilitated. Thus, the arrears validated in June 2018 were postponed to be paid in July after control. Since then, arrears validated during month n have been deferred to be paid in month $n+1$.

To be sure of payment or not of arrears due to this type of processing, the agent processing a file on these periods will have to consult the history of the arrears and the pay slips of the three (03) months following the change in the situation.

6.2.14. Processing pensions of Railway workers Retirement Fund (FOREC) in 2005

The processing of FOREC pensions concerns former staff of REGIFERCAM (former State Company in charge of railway transport in Cameroon) who learnt from the Minister in 2005, that their pension would be taken over by the Ministry of Finance. A list of staff concerned was therefore drawn up at the Prime Minister's Office and sent to MINFI for takeover.

The takeover of these former REGIFERCAM workers has been effective since 2005. And it is the service for the constitution of pension rights and the validation of precarious services that takes care of this work before hand. The Service numbers 450000 series have been assigned to the processing of these files.

In 2007, the MINFI's civilian pensions service was responsible for processing these files. The Department of Human Resources of the Ministry of Finance worked on the establishment of grant Instruments for the beneficiaries of deceased former railway workers.

6.2.15. Double pay slips in 2007

In order to control the wage bill and arrears of State employees, it was envisaged in 2007, the separation of permanent salary from unpaid assessments in the form of arrears. This process lasted only from January to September of that year. Thus at the end of each monthly transfer, the permanent salary (or earning) was paid through the usual payslip while another payslip, accessible only at CENADI, paid the arrears. For the arrears generated by codifications the related code was archived in the arrears that can be consulted in the machine. However, the sum of these elements of earnings was reduced by 10% to take into account stoppages and the balance was mandated on the arrears' payslip, on the form of statement of amounts owed ("Etat des Sommes Dues"). For the arrears liquidated by statement of amounts due, the arrears' payslip included the amount that was equally archived in earnings history ("historique des gains").

Although this method of processing was completed in September 2007, some public servants continue to file applications, claiming that the updating of their career at that period had not generated the arrears due. In order to process the files on this period, it is necessary to know that:

- arrears generated following a codification and paid during that period are available in the Statement of arrears for an employee;
- arrears paid by Statement of amounts owed can be viewed in the earnings history.

Furthermore, when these Statements do not allow for clarification, it is recommended that each applicant be asked to complete his or her file with the history of his or her bank account for the period from January to September 2007.

6.2.16. Salary adjustments and increase in the housing allowance

On 1st April 2008, the third wage adjustment was made at the single rate of 15% for all public employees and the housing allowance was increased from 10% to 20% of basic salary. This readjustment of basic salary must also affect consular salaries. In effect, until recently, it was calculated on the basis of the 1985 scale for uniform officers and the January 1993 scale for civilians. As of 1st April 2008, this salary is calculated on the basis of these scales, which have been adjusted by 15%.

It was also towards the end of 2008 that the devolution of the management of salaries (initially confined to the pilot sites) was extended to all government departments. However, it was only at the end of 2014 that each of the 39 government departments could actually process its files. This has been possible owing to the monthly control and validation committee for arrears resulting from the processing of files in the salary chain. In effect, it is through this body that the problems encountered by the sites are addressed on a monthly basis and have been able to resolve the situation.

6.2.17. Insertion of new grades in the referential of the Penitentiary administration corps in October 2010

Two new grades were added to the Prison Administration's reference system:

- grade of Senior General Administrator of Prisons (grade code 54500);
- grade of General Administrator of Prisons (grade code 54510).

Similarly, the index grid for this corps has been rescheduled. As an example, a warder recruited in Category D is aligned to index 150 as soon as he is integrated, while his colleague of common core remains at index 105.

6.2.18. Automation of allowances in December 2013

Automation of benefits is a practice of processing public servants' allowances in two parts or separately, i.e. public servants who are appointed can no longer cumulate the allowances of the old post and the new post of appointment. This took place in December 2013 and allows the accumulated allowances to be separated from the salary of the appointed public servants.

6.2.19. Salary adjustment in July 2014

On 1st July 2014, the fourth pay rise at the single rate of 5% took place. Consular salaries were also affected by this adjustment.

6.2.20. Granting allowances to medical and paramedical staff governed by the Labour code and creation of referentials of grade codes thereto in March 2017

In fact, the implementation of the provisions of Decree no. 2017/080 of 06 March 2017 grants Allowances to State medical and paramedical personnel under the Labour code. Thus, there is creation in the reference system of grades, from the month of March 2013, of the related grade codes. This operation is carried out by attaching new codes to the benefits granted.

6.2.21. Automatic management of quotas of arrears per devolved site in 2018

The automatic management of arrears quotas per devolved site is an operation that came into being in 2018. It consisted in the distribution of the arrears quotas paid to public servants following the processing of their career instruments across the different SIGIPES devolved sites. Prior to this distribution, all sites had the same cash fund from which they drew to clear these rights. The quota system gives the fixed amount allocated to each devolved site. This makes management devolution visible and can thus be clearly managed. It should be noted that for each administration, the monthly quotas are based on the volume of arrears planned for the current year, when the payroll was budgeted for the previous year. As a result, the first quota-setting exercise was made possible by the first devolved payroll budgeting in 2017.

6.2.22. Clearance between 2018 and 2020 of the debt linked to the integration of teachers of the 2012-2018 batches

The multiplication of Higher Teacher Training Schools (ENS) and Higher Technical Teacher Training Schools (ENSET) has led to a tremendous increase in the number of teachers trained and recruited into the civil service. This situation, which began in 2010, has significantly increased the processing times for this category of staff, leading in 2012 to the revision of the procedure for processing salaries and pensions. In order to implement this change in procedure, the Prime Minister recommended that teachers should automatically receive salary advances when they leave school. These salary advances correspond to 2/3 of the basic salary they will receive after the completion of the integration file, which entitles them to the full salary.

However, this fast processing procedure will get bogged down due to the still high frequency of new laureates leaving the ENS and ENSET, on the one hand, and to administrative delays in the process of drawing up the integration acts, on the other hand. This situation has led to delays in the awarding of 2/3 of the basic salary, which can take up to several years. It should be pointed out that this situation was exacerbated by the partial payment of arrears (missing arrears for certain bonuses and allowances). In 2016, the economic difficulties induced by the oil crisis profoundly impacted the process of paying 2/3 to the laureates of the training schools, further contributing to alarm their precarious situation. With the aim of responding to the difficulties encountered in the processing of teachers' files, the Government will authorise massive payments without arrears. Some teachers were paid two-thirds of their salaries, while others were paid the full salary, subject to the integration instrument.

Notwithstanding the government's efforts to appease the nascent deleterious environment within the teachers' family with the massive allocation without arrears of 2/3 of the basic or full salary, the movement called "Collectif des enseignants Indignés du Cameroun" will be set up. This collective brings together secondary school teachers who are demanding better living conditions but mainly the payment of the 2/3 salary and/or integration arrears. It is in this climate that a meeting was organised on 29 March 2017 around the Secretary General of the Prime Minister's Office and attended by the Minister of Finance, the Minister of Secondary Education, the Minister of Higher Education, the Minister of Public Service and Administrative Reform as well as the Minister of Labour and Social Security. This meeting gave rise to other technical meetings (heads of the abovementioned administrations and representatives of the "Collectif des enseignants Indignés du Cameroun") from which a plan was drawn up to clear 35 billion arrears to pay takeover arrears and integration. The implementation of this plan began in April 2017 and was completed in March 2018.

At the end of this first clearance plan, the teachers will once again express their dissatisfaction with the paid arrears, which they consider to be less than they expected, and especially that this clearance plan is not exhaustive. On the strength of these new demands, the Government, aware of the teachers' concerns, will once again take up the situation in order to find a definitive solution to the problems. Thus, a plan has been drawn up to pay off all the debt owed to teachers in the 2012-2018 batches, which is attributable to the payments made to them. This plan of about 68 billion will be implemented between September 2018 and April 2020. These arrears, paid in the form of ESD, clear all the liabilities of these teachers, understood as all the debt attributable to their position on 30 August 2018. The ESD are in batches, and none of these teachers were able to receive a personal copy. However, MINESEC officials have all the paid lists at their disposal. Similarly, each individual ESD can be generated on the easybul online platform at the following address <https://195.24.202.34:855>. All these elements must be consulted and taken into account before any clearance by ESD of the entitlements related to the integration process of a public agent of this target.

In addition, during the clearance plan, in accordance with the FIFO method agreed by the stakeholders, all arrears generated at the time of takeover (2/3 or direct integration) were stored and put into payment as of April 2020. Thus, all the arrears attributable to the PEC of secondary school

teachers over the period September 2018 to November 2020 were paid between April and December 2020. Above all, these arrears are stored in the the earnings history.

6.2.23. Censuses

In an ongoing effort to clean up the salary file, censuses are regularly organized to remove from the files of public employees who have abandoned their posts or who have died.

6.2.23.1. Operation “ANTILOPE”

The "ANTILOPE" operation is the census of personnel of the Public Administration which preceded the computerization of salaries and pension processing by the National Application for the Computer Processing and Logistics of State Personnel (ANTILOPE) in 1986.

The "ANTILOPE" operation made it possible to carry out a real and effective clean-up of the salary file before the switch from manual processing to computer processing. Through this operation, the double and even triple use of service numbers was eliminated by using the listings of homonyms. The disadvantage here was that the same person could have the names written in different ways and it became impossible to detect. It was then instructed that during takeover, it was necessary to standardize the ranges of full names. Far from stopping at the duplication of work, the "ANTILOPE" operation was extended to consolidate the other salary components.

6.2.23.2. Operation REGAINS

The census organized by the General Inspectorate for Pay in 2000 led to the suspension of REGAINS. In fact, the word REGAINS is the diminutive of "General Census and Integral Consolidation of the wage bill". It happens that the retirement instruments are taken in the administrations, to the benefit of certain suspended staff within the framework of this operation. At the Ministry of Finance, if the period after November 2000 is taken into account in the clearance of these retirement instruments, the latter must be returned for correction (reformulation) in the government bodies in question, excluding this non-working period.

6.2.23.3. Operation Census of Career Instruments within the framework of CIM

In March 2006, the operation leading to the "CIM suspension" was organised by the Ministry of Public Service and Administrative Reform through the Inter-Ministerial Committee (CIM) to clean up the administrative file of State personnel.

At the end of this operation, career instruments tainted with irregularities were discovered and their authors caught up in their mischief. These Instruments concerned incremental positions, reclassifications and other undue advantages maintained by shady Fraudulent Career Management Instruments (not recognized by SIGIPES) and taken into account in their salaries at the Ministry of Finance.

6.2.23.4. Census operations organized by MINFI in 2006

Between January and February 2006, the MINFI organised the census of State pensioners (REPENSE). This operation targeted approximately 85,000 pensioners of salary file. At the end of

the operation, pensioners not counted were filtered out of the April and May 2006 payments. After calculating wages, the aim was to exclude payments from transfers and cash vouchers from the payments of those not counted. This work was managed by a consultant appointed by the MINEFI who, located between the DDPP and the PGT, excluded from all payments those of the non-counted before transfers or distribution of cash vouchers. The management of disputes (those whose salaries were filtered) was handled by the DDPP and made it possible to make up for several errors. At the end of two months, pensioners not counted, who had not yet submitted their claim, were suspended from salaries in June 2006 by code 19 'NON RECENSE MINEFI' (Non-counted MINEFI).

Similarly, between March and August 2006, MINEFI had also conducted a census of personnel in active service (REACTIF). It targeted around 165,000 public employees. Following the census, the same filtering process described above was implemented between October and December, before the above-mentioned screening process was carried out in January 2007.

In addition, the post-census dispute over the two operations lasted until the end of 2007. The annual financial impact of these operations was estimated at more than 6 billion for pensioners and nearly 10 billion for active civil servants.

As for REGAINS suspensions, if the government departments come to clear the pensions of employees suspended "NOT COUNTED MINEFI", they must not include the period after March 2006, the months in which the census of active employees began in 2006. If this is the case, these Instructions must be returned for correction (reformulation) in the government departments in question, excluding this non-working Period.

6.2.23.5. Operation REGPAD in 2015

In order to clean up the State pensioners' file, an operation called "General Census of Pensioners and Beneficiary" was organized in 2015. It consisted of identifying pensioners and the beneficiaries of public servants who had died in active employment or in retirement at credit institutions and Treasury Stations with a view to removing the deceased.

In the end, out of a total of 133,992 pensioners and beneficiaries as at January 2015, the reference month for the operation, 91,388 pensioners and beneficiaries were identified. This left 41,125 pensioners and beneficiaries unidentified. Unfortunately, as the methodology used for this operation was not reliable, it was deemed prudent not to suspend the unidentified ones. On the other hand, the operation provided an opportunity to collect the list of deceased pensioners from the assignee banks and Treasury Stations. As of October 2020, there are still in the salary file 3,758 pensioners and active suspended by this operation. Their suspension continues to generate the budgetary savings of an annual amount of 2,73 billion.

6.2.23.6. Operation COPPE in 2018

The operation of Physical Count of State Personnel (COPPE 2018) involved 310,786 public employees in active service and paid in the month of March 2018, the reference date of the operation.

Included in the circular for the preparation of the 2018 budget, the data collection operations of COPPE 2018 covered the period from 20 April to 10 July 2018. This operation was coupled with the denunciation of public officials who had abandoned their posts and the collection of data at the borders to identify public officials who had come from outside for census purposes.

At the end of the processing of the data collected, the salaries of public servants who had not been counted and those whose census had been invalidated (non-compliant files, denounced, identified at the borders) were brought back on cash vouchers in four (4) Treasury Stations in the city of Yaounde. The aim was to give the respondents the opportunity to make up for lost time, as the withdrawal of cash vouchers was conditional on the presentation of a receipt issued by the census team involved in this so-called pre-dispute phase. In order for the salary to be regularized, it was necessary for each respondent to appear before the team for at least two (02) months' salary. This phase covered the period from October 2018 to January 2019. In the months of February 2019, the operation ended with the suspension from the salary file of those who, until then, had not been able to validate their census.

The post-census phase, which covered the period from 1st March to 31 August 2019, made it possible to receive requests from public servants for a minimum of two (2) months' salaries. In the month of February 2019, the operation ended with the suspension from the salary of those who, until then, had not been able to validate their census.

The post-dispute phase, which covered the period of 1st March to 31 August 2019, made it possible to receive requests from public servants suspended at the DDPP level. Substantiated claims received favourable opinion and those concerned were included in the salaries with the arrears. However, it should be noted that the COPPE cash vouchers, whose payment was not authorised during the pre-dispute phase, were withdrawn from the Treasury Stations from 15 April 2019 (for cancellation), to prevent them from being fraudulently paid. For all regularizations made prior to this date, releases have been issued to allow the withdrawal of vouchers from October 2018 to January 2019. On the other hand, for applications filed after this date, these cancelled vouchers were paid in their arrears.

As of 15 August 2019, post-census dispute has become residual. The list of suspended and non-regularized civilian staff has been transmitted to the Public Service for investigation at the disciplinary phase. At that date, the financial impact of the operation was estimated at more than 33 billion.

On the other hand, the disputes of personnel falling under the special statutes follow a different procedure. This concerns personnel falling under MINDEF, DGSN and the Magistracy. Persons in question must present themselves with supporting documents to the Director of Personnel Expenditure and Pensions. Their files were sent to the Studies and Syntheses Unit for examination. A protocol for interviewing and investigating higher authorities was defined. The findings led from the maintenance of the suspension to a reinstatement of salaries with archiving of the data.

As for those suspended due to a lack of census, if the government departments come to clear the retirement of staff suspended "SUSPENSION COPPE 2018", they must not include the period after

March 2018. If this is the case, these Instruments must be returned for correction (reformatting) in the public bodies in question, excluding this non-working period.

6.2.24. Other consolidation operations in progress

Consolidation is an ongoing process, with several recent or current operations likely to affect the processing of salaries in the future. These are mainly:

- - Suspensions for special consolidation operated in September 2020;
- - SADPI suspensions;
- - Suspensions for denunciation ;
- - Suspension at the request of the Director of Salaries in February 2020;
- - MDR Suspension.

6.2.24.1. Special consolidation

It concerns the suspension of 965 pensioners in September 2020 because they received multiple payments between 2013 and 2018 through a single payment code (447, 477 and 478). The pensioners in question can only be reinstated if (i) they produce proof of all these payments or (ii) the pensions lost as a result of the suspension cover the sums unduly received.

6.2.24.2. SADPI Suspension

These are the suspensions that took place in November 2020 as a result of the operation to check and secure the file of rightful claimants and disability pensions. These suspensions made it possible to close the temporary pensions for orphans who had expired and the pensions of beneficiaries whose records had not been successfully collected.

6.2.24.3. Suspension on account of denunciation

The 2019 Budget Execution Circular empowers the DDPP to proceed with suspensions following denunciations. These are made through the MINFI or DGB websites, dedicated WhatsApp numbers or through letters. Information relating to denunciations is processed before suspension. The suspension decision is taken as a precautionary measure when the denunciation is grounded. A team is in charge of dispute management.

CONCLUSION

On reading the various facts of the past noted in this chapter, it is noteworthy that most of them continue to affect the current processing of salaries and pensions. Whether it is a change in a salary component (basic salary or allowance), certain career characteristics (grade, index scale), the management or processing procedure (SPO, ESD, double pay slips, deferred arrears, automation of allowances, etc.) or even facts relating to reorganization (censuses and various controls), it is important to take them into account in the daily settlement of salaries and pensions, so as not to introduce errors.

Knowledge and consideration of these facts is all the more important as users of the salaries department are inclined to make claims for sometimes unfounded entitlements relating to past

periods. This can lead to the risk of duplication of work. These risks are more obvious in a context where the processing of salaries is devolved, with a high turnover of staff involved in the various government departments.

CHAPTER 7: OPENING ON THE DEVOLVED MANAGEMENT OF STATE PERSONNEL AND PAYROLL

The devolved management of salaries is a project adopted during the Cabinet meeting of 24 April 2001 and enshrined in Decree no. 2012/079 of 09 March 2012 on the devolution of the management of State personnel and salaries. The aim of this project is to give the government departments sufficient autonomy in the management of their personnel and salaries, in order to control the wage bill and guarantee efficient control of the workforce. In other words, it is a managerial approach based on two principles which stipulate that "The Minister who effectively uses a public employee, manages his career and salary". To this end, some of the competences formerly held by MINFOPRA and MIN-FI are being transferred to other government departments. The technical tools of the project are notably SIGIPES and ANTILOPE. This chapter will deal with the new competences of the administrations in terms of personnel career management, management of salaries and limits.

7.1. Competences of the devolved entities in terms of personnel management

User entities are now entitled to instruct the following Human Resources Management Instruments: increment instruments, position instruments, pension instruments, other Instruments for the clearance of rights, disciplinary instruments and file updating operations.

7.1.1. Increment instruments

- incremental position of civil servants and State employees governed by the Labour Code;
- advancement in class ;
- increment of Civil servants and State employees governed by the Labour code.

7.1.2. Position instruments

- Secondment, with the exception of the one concerning Civil Servants belonging to the General Administration;
- End of secondment, with the exception of that concerning Civil Servants belonging to the General Administration;
- Leave without pay, with the exception of that concerning Civil servants belonging to the General Administration;
- End of leave without pay with the exception of that concerning Civil servants belonging to the General Administration;
- Extension of leave without pay, with the exception of that concerning Civil servants belonging to the General Administration;
- Suspension of the effects of the employment contract.

7.1.3. Pension instruments

- Normal retirement of a Civil Servant;
- Early retirement, after formal notice from the Minister in charge of the Public Service;
- Old-age pension for State employees covered by the Labour Code;
- Disability pension for civil servants and State employees covered by the Labour Code;

- Reversionary pension;
- Survivors' pension for civil servants under the Labour code.

7.1.4. Other clearing instruments

- Death benefit;
- Five-fold death benefit, after the formal recommendation of the Minister in charge of the Public Service;
- Death benefit with reimbursement of stoppages;
- Death benefit;
- Old-age allowance;
- Survivors' allowance;
- Reimbursement of pension stoppages.

7.1.5. Disciplinary instruments

In the case of Civil servants, after obtaining the opinion of the Permanent Disciplinary Council of the Public Service:

- Reduction of one or two increments at the most;
- Lowering of class.

With regard to State employees covered by the Labour Code:

- Warning;
- Reprimand;
- Suspension from 1 to 8 days

7.1.6. Updating operations of personnel file

- Deployment within the same Ministry or subordinate services;
- Transfer within the same Ministry or subordinate services;
- Appointments.

The production of these instruments integrates, within the devolved administration, all the stages related to the development of the project in the SIGIPES application up to signature. However, the processing of the salary in ANTILOPE only concerns Career Management Instruments.

7.2. Powers of the devolved entities in terms of salary management

The devolved sites of public bodies are now authorised to process the following financial takeover operations in the ANTILOPE application:

- Entering and validating the salary of the career instruments (recruitment, promotion, increment, promotion and grade instruments);
- Entering and validating allowances and various emoluments;
- Entering and validating family benefits;
- Updating of salary files (suspension of salaries for various reasons, reorganization of salary entitlements, change of marital status, change of place of residence, change of function);
- Drawing up, settlement and signing of the grant instruments of pension and life annuity rights after approval by the competent services;

- Drawing up, settlement and signing of instruments granting pensions for accidents at work and occupational diseases after approval by the competent authorities.

It should be noted that government departments are gradually taking over the accreditations. Significant progress has been made in the devolved processing of salaries. In effect, the administrations are already dealing with the following career instruments: instruments for recruitment, increment, appointment, promotion of executives and grades, various allowances and family benefits.

In practice, the signed career instruments are transmitted to the pay services for recording, transmission and validation in specialised paymaster's offices. On the other hand, signed pension instruments and other Instruments for the clearing of rights are sent to the Ministry of Finance for financial takeover.

7.3. Limits to the competences of the devolved bodies

Apart from the competences devolved to government departments mentioned above, the other competences remain exclusively within the competence of Ministry in charge of the Public Service as regards activities related to career management and of Ministry of Finance as regards activities related to salary management. Particularly, it is important to remember that the Ministry of Finance has exclusive jurisdiction over the reinstatements of salaries. The same applies to the litigation resulting from these salary reinstatements.

In addition, despite the provisions of Decree No.2012/079, there are clearance files which, due to technical constraints, are still being processed at the DDPP. These files are the takeover of traditional rulers, the treatment of salary at the external rate and related advancements

CONCLUSION

The deconcentration of the management of state personnel and salaries now offers the possibility for different administrations to treat files of their personnel and eventually relieving the administration in charge of carrer management (MINFOPRA) and that in charge of salary management (MINFI).

GENERAL CONCLUSION

The "**Practical Guide for the Processing of Salaries and Pensions in the Cameroonian Public Administration**" falls in line with the register of tools essential for the processing of salary files. Its objective is to present and explain the procedures and methodology of processing files from their registration in the mail services to the satisfaction of the user.

The aim of this guide is to make the rules and procedures relating to the processing of files available to public employees involved in the authorization of salary and pension expenditure, irrespective of their level of involvement. It also enables all State employees concerned with salaries or pensions to control the circuit of the files that interest them in order to ease both access to information and constitution of the appropriate files in order to claim their rights.

To this end, this guide is organized around priority areas describing the procedures for managing salaries and disputes, processing pensions, consolidating salary files, computer support for salary management and preparing syntheses and various studies on salaries and pensions, not forgetting the historical facts that may affect their treatment.

In order to produce a document more in line with the requirements of the services, the preparation of this guide was carried out by a composite team, made up of experts and seasoned staff who have served or are still serving at the Ministry of Finance. It is thus the result of a collegial approach based on past and current experiences which has led to the production of this document.

In order to further guarantee its comprehension, or even its use, additional explanations at the bottom of the pages, supplemented by annotations and an appropriate bibliographical indication, are provided for the comfort of the reader. It takes a forward-looking approach at the constant ambition to improve the quality of service provided to users in public administration.

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