



MEMORANDUM OF UNDERSTANDING ON DATA EXCHANGE

BETWEEN THE UNDERSIGNED

THE MINISTRY OF FINANCE
Hereinafter referred to as “MINFI”

Of the one hand,

And

**THE MINISTRY OF THE ECONOMY, PLANNING AND
REGIONAL DEVELOPMENT**
Hereinafter referred to as “MINEPAT”

Of the other hand,

Each referred to as "a **Party**" and both referred to as "**the Parties**",

THE PARTIES, PRELIMINARILY DECLARE THAT:

Whereas CEMAC countries have embarked on a major movement to reform the management of public finances with a view to harmonising with international standards.

Whereas this reform, enshrined in the Directives of the CEMAC Harmonised Public Finance Framework of 19 December 2019 and the law on the financial regime of the State and other public entities, focuses on the budgetary aspect through the advent of the programme budget and the accounting aspect, materialised by the introduction of accrual accounting similar to company accounting.

Whereas at a much deeper level, the reform emphasises on transparency in public management and the improvement of the quality and accuracy of accounting and financial budgetary information of public entities.

Whereas this threefold quality requirement calls for the development of an appropriate budgetary and accounting information system capable of providing regular, faithful and sincere information on the execution of the budget, the keeping and production of public accounts and developments in the assets and financial situation of public entities.

Whereas in such a context, MINFI and MINEPAT, which are jointly in charge of managing the State's public finances, the economy, planning and regional development, must ensure the proper execution of public finances. These missions cannot be effectively accomplished without permanent and fluid exchanges of data between these two major players in government policy.

Whereas in this respect, the information systems currently or in the future implemented by MINEPAT for the financing and management of public investment projects must be made consistent with the current or future systems developed by MINFI with a view to:

- ensuring budgetary and accounting management functions, particularly budgetary regulation;
- optimising cash flow;
- keeping budgetary and management accounts up to date;
- carrying out internal controls.

Whereas the applications used (**PROBMIS, DAD-Cameroon**), and the applications under development or to be developed for MINEPAT on the one hand, and the **PROBMIS, CADRE, MESURE, FISCALIS, CAMSIS, CS-DRMS** applications for MINFI, will have to ensure the coherent monitoring of these activities through a necessary exchange of data between these two entities.

Mindful of the current inadequacy of the organisation of data exchanges between the central services of these two ministerial departments and its impact on the efficiency and performance of these services, the parties have decided to strengthen their collaboration and their efforts to correct this exchange deficit, particularly with regard to automated links between the information systems.

Whereas the objective is to eradicate manual interventions in data exchanges by establishing systematic sharing and pooling of data between the central services of MINFI and MINEPAT.

Whereas specifically, this type of exchange is intended to play a dual role: on the one hand, significant reconciliation between the information contained in physical files and



electronic data and, on the other hand, considerable speeding up of the processing of the financial operations concerned and the reliability of accounting (budgetary, general, material and cost analysis).

THE PARTIES HEREBY AGREE AS FOLLOWS:

Article 1: Purpose

This protocol shall define the framework for the automatic exchange of data in the field of the financing and pooling of public financing projects.

Article 2: Actors

(1) MINFI

MINFI structures concerned by the exchange of data provided for by this protocol are as follows:

- The Directorate General of the Budget (DGB);
- The Directorate General of Customs (DGD);
- The Directorate General of Taxation (DGI);
- The Directorate General of the Treasury, Financial and Monetary Cooperation (DGTCFM);
- Directorate of Standardization and Stock Accounting(DNCM);
- The Forecasting Department (DP);
- The Information Systems Department (DSI).

(2) MINEPAT

MINEPAT structures concerned by the exchange of data provided for by this protocol are as follows:

- The Directorate General of the Economy and Public Investment Programming;
- The Directorate General of Planning and Regional Development;
- The Directorate General of Cooperation and Regional Integration;
- The Information Technology Department.

Article 3: Commitments and terms and conditions of exchanges between MINEPAT and MINFI.

A technical protocol shall be drawn up by the Information Systems Department in conjunction with the IT structures of other administrations of the Ministry of Finance and the IT Department of MINEPAT, based on the needs expressed by the sector. It shall define the periodicity, structure, format and content of the information to be exchanged between the different administrations.

The technical protocol shall be updated as and when necessary.

The elaboration or updating of the technical protocol is submitted for validation to the Ministers respectively in charge of Finance and the Economy, Planning and Regional Development at the end of the year, to take effect the following year.

(1) Commitments of MINEPAT

MINEPAT undertakes to make available to MINFI, without being exhaustive, data on:



No.	Names of files	Comments
1	Project log file	List of budgeted projects
2	External financing file	List of projects with external or joint financing
3	Financing agreement file	List of financing agreements
4	Project bank file	List of projects with and without maturity endorsement.
5	PIB physical-financial monitoring file	PIB monitoring indicators
6	File of certificates of acceptance of responsibility	List of certificates of acceptance of responsibility
7	Multi-annual projects file	List of multi-annual projects
8	Public Private Partnership (PPP) projects file	Data on the financing and implementation of PPP projects
9	Public Private Partnership (PPP) eligible projects file	List of PPP eligible projects
10	File of control data on project execution	Deficiencies observed on each project

(2) Commitments of MINFI

MINFI undertakes to make available to MINEPAT services, without being exhaustive, data on the following information as follows:

No.	Name of files	Comments
1	Commitment	Processing status of investment commitment
2	Liquidation	List of liquidations
3	Orders	List of orders
4	Payment file	Payment by cash transfer relating to PIB
5	Assets	Information on movable and immovable assets
6	Calls for funds	A call for funds is a request for disbursement from project managers to the CAA or donors
7	Disbursement	Information on disbursements made by the CAA
8	Register of public institutions and enterprises	List of institutions and enterprises benefiting from government grants.
9	Status of grants at the level of public institutions and enterprises	Grants programmed, grants awarded, status of grant implementation, grants remaining.
10	Status of grants at the level of LRAs	Grants programmed, grants awarded, status of grant implementation, grants remaining.
11	List of special allocation accounts	List of accounts, allocated budgets and level of execution
12	Taxpayer File	Taxpayer identifiers and their status
13	Counterpart funds	Level of consumption of counterpart funds
14	Basket fund;	Information on the Basket fund sub-account of the Treasury's single account
15	Registered contracts and services	Status of registered contracts and purchase orders

No.	Name of files Comments	Comments
16	Files of contracts programmed for a budgetary year or on request	The programmed contracts (titles of the contracts, sources of financing, date of signature of the contract, date of receipt of the works, etc.) must be made available to the data warehouse so that the administrations - DGB, DGTCFM, CAA, MINEPAT - can access them.
17	File on the status of public procurement for the current financial year	This file shall provide real time indicators on public procurement at the level of Contracting Authorities and Delegated Contracting Authorities
18	File of signed contracts	This file shall contain the contract holder, the amount, the execution period, etc.
19	File on the situation of the execution of public contracts	This file shall provide a real-time view of the rate of physical execution of contracts at the level of contracting authorities and delegated contracting authorities.
20	Status of settlement processing performed by the contracting authority	This file shall indicate the status of the processing of the settlements at the level of the contracting authority.
21	Status of the processing of statements of account at MINFI	This file shall indicate the status of the processing of statements of account at MINFI
22	File on multiannual commitments	Copy of contracts, general information, EAs, opening date of EAs, execution period, volume of remaining payments, budgetary credits programmed and already used.
23	File of approved or rejected statements of account	This file shall indicate the level of processing of statements of account linked to the execution of services/works by companies, contractors, etc.
24	Files of terminated contracts	Lists of contracts terminated by contractors.
25	File of sanctioned companies in the public procurement sector and its updates	Companies, reasons for the sanction, date of entry into force, duration of the sanction.
26	List of companies and EPAs undergoing rehabilitation / File of PEs undergoing rehabilitation	Status of grants awarded. Lists of grants awarded, status of execution of grants awarded, remaining grants
27	Instances of undisbursed calls for funds at the level of donors	Undisbursed calls for funds

No.	Name of files	Comments
28	Undisbursed committed balances	Listing of undisbursed balances by agreement
29	File of accounting entries	All receivables ready to be paid.
30	Listing of rejections of orders	List of orders ordered and rejected
31	Contract commitment plan	Annual projection of the State's commitments.
32	Cash flow plan	Forecast of payments by type of expenditure month by month.
33	Debt service situation	Situation of debt service scheduled and paid by donors.
34	TOFE	The State's financial operations table for the preparation of business reports.
35	Foreign trade data	Quantity, price, value of imports and exports.
36	VAT takeover certificate file	Information on takeover certificates issued by the tax authorities
37	Status of settlement processing performed by the contracting authority	This file shall indicate the status of the processing of the settlements at the level of the contracting authority.

Article 4: Terms and conditions for data exchange

(1) Data exchanges shall be carried out electronically A copy of each file exchanged shall be deposited on a server of the Information Systems Department (ISD) of the Ministry of Finance in order to feed the decision-making database and serve as a source of data for feeding:

- the State Financial Operation Table (TOFE),
- commitment plans,
- procurement plans,
- budgetary regulation,
- cash management,
- accounting (budgetary, management, expenditure, materials),
- the management of information made available to the public (ensuring the regularity of publications by controlling quality).

(2) The parties shall set up an operational platform which shall use the various applications previously identified by the technical protocol, on the basis of the definition of the information to be exchanged set out in Articles 3 and 4 above.

(3) Each administration concerned shall be in charge of data production and consumption, while the Ministry of Finance's ISD shall be in charge of provision and security.

(4) The technical protocol shall define and specify the terms and conditions of implementation of this protocol.

Article 5: Authorisations

The necessary authorisations to access the data shall be granted to MINFI and MINEPAT structures respectively, in their respective areas of responsibility.

Article 6: Amendments

Amendments may be made to this protocol at the initiative of either party.

Article 7: Termination

This protocol may be terminated:

- - after agreement between the Parties;
- - by the signature of a subsequent agreement between the Parties replacing this Protocol.

Article 8: Settlement of disputes

Any disagreement arising out of the interpretation or application of this Protocol shall be submitted to arbitration by the Secretaries General or, where appropriate, the Ministers.

Article 9: Notification

Any notification or request under this Protocol shall be made in writing. Such notification, to be valid, shall be delivered by hand or by registered letter with acknowledgement of receipt to the Party to which it is addressed, in each case at the address indicated below:

- **MINFI:**

Ministry of Finance: Information Systems Department (DSI); Information Systems Department (DSI);

- **MINEPAT:**

Ministry of the Economy, Planning and Regional Development: Information Systems Department (DI);

Article 10: Entry into force

This Protocol shall take effect from the date of signature by the parties.

Done in four (4) original copies. /-

Yaoundé, on

03 MAI 2021

**The Ministry of Economy, Planning
and Regional Development**



Alamine Ousmane Mey

The Ministry of Finance



Louis Paul MOTAZE