



# LE COURRIER N°001 of September 2023 DES REFORMES

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The Resurrection (p.15)**

After a five-year break (since 2017), the Interministerial Programme Review Committee (CIEP) was held from 30 May to 10 June 2022. This followed the decree of 30 June 2021 by the Prime Minister, Head of Government, on its reorganisation and functioning.



**H.E. Paul Biya,**  
President of the Republic of Cameroon

“ The preparation of the budget for the 2023 financial year will have to continue the implementation of the actions contained in the Global Public Finance Reform Plan, in order to strengthen the use of the programme budget both in its preparation process and in its presentation, implementation and monitoring-evaluation. ”

*Circular no. 001 of 30 August 2023 on the preparation of the State budget for the financial year 2024*





**H.E. Paul BIYA**

President of the Republic of Cameroon

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**H.E. Joseph DION NGUTE**

Prime Minister, Head of Government

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**H.E. Louis Paul MOTAZE**

Minister of Finance  
Chairman of the Steering Committee of the platform  
for dialogue on public finances

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# LE COURRIER DES REFORMES

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# EDITORIAL

## « There can be no growth without reforms ... »

**H.E. Louis Paul MOTAZE,**

Minister of Finance, Chairman of the Steering Committee of the Platform for Dialogue on Public Finances.

getting for public action. In this respect, the programme budget is understood as a tool for structuring public policy by some, the most informed, while others mock it. Without engaging in propaganda, a few facts are worth mentioning. First, we must remember the throes of the successive economic crises that began at the end of the 80s, which led the Cameroon government to take some difficult decisions: devaluation of the CFA franc, downsizing of the civil service, privatisation of public enterprises, etc.

These constraints have led the government to embark on a series of reforms in various sectors, including public finance management. Here, the programme budget serves as a vehicle for management that promotes performance, transparency and accountability, which should make it easier to adapt to the successive crises the world is experiencing.

Reforms are not undertaken for the sake of doing so, or for the sake of being seen to be doing so by internatio-

nal bodies. They are first and foremost designed to deal with the effects of a crisis or dysfunction. In this regard, I would like to quote Eric LE BOUCHER in his book *ECONOMIQUEMENT INCORRECT*, who believes that there can be «no growth without reforms».

Today, 80% of government spending is divided into programmes, each with its own objectives and performance indicators. What impact will this have on our administration? On budgetary discipline and the strategic allocation of resources? In the public services provided to users? These are the questions that deserve to be asked after a decade.

The 1st edition of the *COURRIER DES REFORMES* (a magazine which we hope will be the start of a long series) will shed light on the implementation of this major reform, and more generally on the public finance management reforms carried out in our country. Through this channel, the work on public finance management reform will be illustrated, explained

**10** YEARS. That is the official age of the Programme Budget in 2023. Time has passed so quickly those memories of 2013, the date on which Cameroon entered the new paradigm, still seem fresh. Then, we have come a long way since then in the preparation, execution and monitoring of the State budget. While this is a personal observation for me, due to my position within the system, a large section of public opinion, including the civil service, has little or no idea of the changes brought about by this new method of bud-





**THROUGH THIS CHANNEL,  
THE WORK ON PUBLIC  
FINANCE MANAGEMENT  
REFORM WILL BE  
ILLUSTRATED, EXPLAINED  
AND REVEALED IN TERMS  
OF ITS STRENGTHS AND  
LIMITATIONS.**

*It will also provide a forum for the various actors in this field to question, analyse and advocate current reform issues.*

and revealed in terms of its strengths and limitations. It will also provide a forum for the various actors in this field to question, analyse and advocate current reform issues. I therefore call on everyone to rally behind the modernisation of the public finance management system. The growth and development objectives envisaged for 2035 cannot be achieved without changes to our methods, our organisations and our skills. Reform is everyone's business, an action for everyone.

**Enjoy your reading!**







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# REFORM UPDATES



# PEFA evaluation: Episode III

**By OJ Marie**

*The Cameroonian Government is keen to bring its National Public Finance Management System in line with international standards. To this end, it should be noted that, since 2007, the country has undergone various international evaluations, including the Public Expenditure and Financial Accountability (PEFA) programme. The third PEFA evaluation in Cameroon delivered its verdict on 27 September 2023, enabling the government to take stock of the progress made in recent years in modernising public finance management, and to start thinking about how to optimise the system.*

## **PEFA's background and experience in Cameroon**

For a better understanding of what we are talking about, it should first be pointed out that the PEFA method is a tool for assessing Public Finance Management (PFM) established in 2001 by seven international development partners, namely the European Commission, the International Monetary Fund and the World Bank, as well as the British, French, Norwegian and Swiss governments. It provides a detailed, systematic and factual analysis of PFM performance over a given period in terms of general budget discipline, strategic allocation of resources and effectiveness of services provided.

In the case of Cameroon, the PEFA evaluation was car-

ried out in 2007 and again in 2017 with the assistance of the Technical and Financial Partners (TFPs). The first (2007), which took place virtually at the same time as the adoption of the State Fiscal Regime in December 2007, mainly helped to lay the foundations for the reforms brought about by programme-based budgeting (since 2013), while the second (2017) was intended to take stock of the public finance situation after nearly ten years of reform, while maintaining the momentum of PFM modernisation, this time focused on the full internalisation of the Harmonised Public Finance Management Framework in the CEMAC zone.

On this basis, a number of advances have been made

in the successive implementation of the Public Finance Modernisation Plan (PMFP), the Three-Year Action Plan (PAT) 2016-2018 and the Comprehensive Financial Management Reform Plan (PGRGFP). These include, but are not limited to, the formulation of long- and very long-term strategy documents such as VISION 2035 and the DSCE, the presentation, by all ministries and constitutional bodies, of budgets in programme mode accompanied by PPAs, the production of RAPs as an appendix to the settlement law, the introduction of management control, the creation and reorganisation of the CIEP, and the adoption of a State budget calendar clearly specifying the main stages in the annual process of preparing the Budget in Cameroon, the implementation of PROBMIS (Programme Budget Management Information System) and the optimisation of CADRE, which has been replaced by PATRIMONY, the acquisition of a new SAP prototype software package called «SIGIPES II», the training and coaching of more than 5,000 people, the annual Budget Orientation Debate (DOB) between the Government and Parliament, the preparation and monitoring of the timetable for the publication of public finance statistics, the adoption of a new public procurement code, the introduction of accrual accounting for assets and liabilities, the introduction of transparency in the remuneration, allowances and benefits of the mana-

gers of public corporations and establishments, the publication of the citizens' budget, the adoption of the law governing statistical activity in Cameroon and its implementing decrees, the involvement of civil society in the main stages of the budget preparation process and in the dissemination of budgetary information, the regular production of State Budget execution reports, the development of internal control, particularly budgetary and accounting internal control, etc.

Against a backdrop of multifaceted crises, the need for a third evaluation has become apparent, especially as the PGRGFP is due to expire on 31 December 2023. Once again, therefore, it was time to stop and look at the state of our public finances. What reforms have progressed and why? What are the causes of the timidity in certain sectors? How can we move forward?

Hence the third PEFA evaluation in 2022-2023. With the assistance of the European Union Delegation (DUE), the Government has contracted out the task of carrying out this evaluation to experts in 2022. The results of this evaluation will be used to consolidate the diagnostics carried out by the administration and to draw up a new reform strategy to replace the PGRGFP.

### Method & results of the 2023 edition

The 3rd PEFA evaluation in Cameroon got underway on 20 December 2022 with a

workshop to familiarise participants with the methodology. The information was collected remotely via a specially created internet blog. Then, between February and March 2023, the on-site information-gathering phase in Yaoundé enabled Mr. Jean-Marc PHILIP and his team to hold frank and objective discussions with the stakeholder administrations. It was at this stage that the first trends in the evaluation were shared. This gave those responsible an opportunity to explain further the information requested.

This was followed in May 2023 by the provisional evaluation report, feedback from stakeholders on the draft report, including technical and financial partners (TFPs), and validation of the report by the PEFA Secretariat on 19 September, with the PEFA Check stamp attesting to the quality of the evaluation and ratings.

Without going into detail, this 3rd PEFA exercise, which was chaired by the Minister Delegate to the Minister of Finance in the presence of the TFPs and nearly twenty stakeholder administrations and institutions, highlights the strengths and weaknesses of the management of our financial system and, therefore, the areas in which significant efforts remain to be made. Among the noteworthy advances, the final report highlighted the marked improvement in revenue collection systems, the streamlining of the budget preparation process with





PRESENTATION OF PEFA 2023 RESULTS  
27 SEPT 2023

an institutionalised budget calendar, the strengthening of macroeconomic and budgetary forecasts, the improvement of medium-term budget estimates appended to the draft finance law, the expansion of budget documentation transmitted to Parliament, the effectiveness of internal controls on non-salary expenditure and public procurement, and the transmission by public companies of their audited financial statements within increasingly shorter deadlines.

Notwithstanding these grounds for encouragement, weaknesses persist in the PFM system. These include the need to strengthen macro-budget sensitivity analysis, the late presentation of the budget to the legislature, inadequate monitoring of sub-national administrations such as communes, as well

as the lack of transparency in the rules governing transfers from the State to Regional and Local Authorities, the need to align debt management with the debt strategy, the stagnation of expenditure risk management and internal audit mechanisms, etc.

### Gender and climate modules: innovations in the 2023 evaluation

Given the new challenges facing governments, the PEFA 2023 review is breaking new ground with two additional modules on climate and gender. «By integrating the climate-sensitive public finance management framework, the review will make it possible to determine the extent to which Cameroon's PFM system is capable of supporting and promoting the implementation of government policies relating to climate change,

and to make adjustments to improve the country's performance in this area», recalled the Minister of Finance (MIN-FI), Louis PAUL MOTAZE, at the official launch ceremony of the third PEFA evaluation, at the Hilton Hotel in Yaoundé on 07 March 2023.

In addition, and with regard to the complementary framework on gender, MIN-FI specifies that this review is interested, in addition to the classic questions, in the progress and challenges of the public finance system in Cameroon with regard to the operationalisation of gender budgeting in order to promote gender equality, all of which will make it possible to assess the efforts already made by Cameroon as well as the challenges to be met in terms of gender.



## Interministerial Programme Review Committee (CIEP) **The Resurrection**

**By Benjamin OMBE**

*After a five-year break (since 2017), the Interministerial Programme Review Committee (CIEP) was held from 30 May to 10 June 2022. This followed the decree of 30 June 2021 by the Prime Minister, Head of Government, on its reorganisation and functioning. The new, more flexible format aims to improve the performance of government programmes in line with the pillars of the National Development Strategy (NDS30).*

**H**aving identified a number of shortcomings in the CIEP's previous format, the government has carried out a self-assessment to adapt it to the country's development ambitions. Created by decree n°2011/2414/PM of 17 August 2011, the CIEP was held discontinuously and annually in six (06) sessions between 2012 and 2017. In view of the shortcomings noted in its former format, the new approach «becomes a body for self-evaluation of programme performance on behalf of the Government». In addition, the CIEP will now be held every three years. This is not a haphazard choice. It aims to «provide a consistent period to better assess the evolution of indicators mea-

suring the level of impact of the implementation of public policies on the socio-economic environment», explains the Minister of Finance, Louis Paul MOTAZE. In addition, according to the decree of 30 June 2021 reorganising the CIEP, it will have to ensure compliance with internal control and management control systems, and the reliability of statistical systems for collecting the budgetary information needed to monitor performance.

### **Organisational structure**

In addition to innovations in its missions, a new organisational framework that is more flexible and better structured to meet its objectives effectively and efficiently



accompanies the CIEP's new format. Specifically, there has been a change in the status of members, with the introduction of the Audit Bench, the Director General of the National Institute of Statistics, and the Director General of Planning and Regional Development. In contrast to the previous format, the Secretary Generals (SG) of the ministries are now replaced by a college made up of the heads of the administrations in charge of issues relating to the various missions of the CIEP.

These include the General Directorate of Budget (DGB),

the General Directorate of the Economy and Public Investment Programming (DGEPIP), the Internal Auditor of CONSUPE, MINEPDED, MINDDEVEL, CNPBM, MINPROFF and Civil Society. However, the Secretary Generals will be able to take part in the work as Heads of Delegation from their respective ministries, accompanied by the programme managers. In the same vein, the technical secretariat has been resized. The Budget Reform Division (DREF) of MINFI and the Forecast and Strategic Planning Division (DPPS) of MINEPAT are now jointly

responsible for reporting to the Technical Secretariat. In addition, new members have joined the Technical Secretariat, namely representatives of CONSUPE, SPM, the Audit Bench and MINFI's Division of Budgetary Control, Audit and Quality of Expenditure (DCOB). In addition, contrary to the four (04) day deadline for the production of the report of the sessions by the technical secretariat to be sent to the Prime Minister, Head of Government, it has been extended to fourteen (14) days.





Louis Paul MOTAZE, Minister of Finance:

**«The CIEP must be a framework for advising on and sharing best practice in performance-based budget management».**

**By Benjamin OMBE**

*In his opening speech at the first session of the new format Inter-ministerial Programme Review Committee (CIEP), held from 30 May to 10 June 2022, the Minister of Finance (MINFI), Louis Paul MOTAZE and Chairman of the CIEP, stressed the need to draw up logical frameworks for the programmes of the various ministerial departments in line with the National Development Strategy (NDS30).*

In 2020, the Government adopted a new National Development Strategy to 2030 (NDS 30). This is a strategic direction for the operation of the State, which has an impact on the orientation of public policies and the allocation of resources, particularly with its objectives of structural transformation

of the economy. To this end, «it was essential to revise the performance frameworks of the ministries, and to validate them before they were included in the Finance Law», as the Ministry of Finance emphasised at the opening of the CIEP.

The aim of this new approach is therefore to «propose re-

levant programme performance frameworks for validation by the Prime Minister and Head of Government, which are in line with the national development strategy, aligned with the ministries' areas of intervention and resolutely at the service of citizens», insisted MINFI. To achieve this, these perfor-



mance frameworks will have to be explicit and, above all, linked to modern governance that takes into account all social strata. «It is strongly recommended that cross-cutting themes such as decentralisation, gender, bilingualism and multiculturalism, as well as the environment and sustainable development, be taken into account in the definition of programmes», the CIEP President prescribes.

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impact on the orientation of public policies and the allocation of resources, particularly with its objectives of structural transformation of the economy. To this end, «it was essential to revise the performance frameworks of the ministries, and to validate them before they were included in the Finance Law», as the Ministry of Finance emphasised at the opening of the CIEP.

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## How can public finance transparency be promoted through control and audit?

By **BOB**

*The fourth (4th) edition of the Regional Seminar on Budget Transparency in Sub-Saharan French-speaking Africa was held at the Star Land Hotel in Bastos-Yaounde.*

**T**he opening ceremony was held on Wednesday 25 January 2023, under the leadership of His Excellency, the Minister of Finance, Louis PAUL MOTAZE, accompanied by the Head of the European Union Delegation, Mr. Philippe van Damme, and the representative of the President of the Audit Bench of the Supreme Court, Mrs. FOFUNG Justine NABUM.

Just another seminar? Far from it! The organisers believe that the issue of budget transparency has sufficiently

emerged as «a major stake in public financial governance in COURRIER DES REFORMES | N°001 – 2023 following the various economic crises that have occurred over the last 20 years and their impact on countries' public finances» that it would be unhealthy to think that the conclave starting today in the Cameroonian capital is not worth its weight in gold.

In his opening speech, His Excellency Louis PAUL MOTAZE opportunely recalled the importance of accountability in the management of public



finances. «Controlling and auditing public spending is a major challenge if we are to ensure the reliability of information and enable citizens, Parliament and all other actors involved in accountability to demand proper management of public resources». To better ensure this control, MINFI insists, «the publication of reliable budgetary and financial information is essential, particularly with regard to liabilities likely to have a lasting effect on the sustainability of public finances and to compromise the implementation of future public policies».

Ms. CIGDEM Aslan, Head of Division in the IMF's Public Finance Department, will support this point of view. «The public administration

must be held accountable for the way it manages public resources, which are the common property of all citizens», she said. This is one of the reasons why the theme of this fourth edition of the conference focuses on control and audit.

As such, the seminar also looks at the governance of these audits/controls, the conditions necessary for their efficient conduct, in particular their independence, and the follow-up to their recommendations.

With the support of the European Union and under the aegis of the International Monetary Fund (IMF), this seminar aims to «exchange views on key issues in public finance management and provide a forum for discus-

sion to identify persistent weaknesses in budget transparency; share solutions and good experiences implemented by countries; and establish a dialogue with external stakeholders such as civil society, donors and NGOs, in order to assist the efforts underway».

These high-level meetings will bring together authorities from nineteen (19) sub-Saharan French-speaking countries from audit jurisdictions, general State inspectorates, general inspectorates of finance, general directorates of the Treasury and public accounting, general directorates of the budget, Parliament and civil society.

# Reflections on the results of the Open Budget Survey (OBS)

By **BOB**

*This was part of the workshop to present the 2021 results of the Open Budget Survey (OBS) for Cameroon, coupled with a review of the follow-up to the recommendations of the African workshop on the national integrated financing framework held on 19 January 2023 at the Djeuga Palace Hotel in Yaoundé.*

Improving Cameroon's score in the various assessments of its Public Finance Management system. This was the aim of the discussions led by Mrs. Sophie Boumsong, Head of the Budget Reform Division. In the presence of the representative of the Audit Bench of the Supreme Court (CDC), the representative of UNICEF, the heads of the various administrations directly involved in the preparation

and monitoring of the State budget and civil society, the aim of this meeting was «to assist in strengthening the national strategy on budget transparency», as the Chair of the meeting pointed out in her introductory remarks. It is for this reason that the government, through certain rating institutions, regularly assesses its public finance management system. As part of this process, the results of the latest International Bud-

get Partnership (IBP) assessment of Open Budgets were published in 2022. The OBS evaluates the public finance management system based on three criteria: transparency, public participation and budgetary control. For this eighth edition of its report, Cameroon's score, although below the average of 50/100, improved by 06 points overall. Cameroon scored 34/100 for budget transparency. This criterion assesses the





online availability, timeliness and completeness of eight key budget documents. In 2019, this score was 28/100. This performance is justified by the online publication of the Citizen Budget and the increase in the information provided in the executive's draft budget.

In terms of Public Involvement, the score remained stable compared to 2019 with a score of 11/100. The aim here is to assess the opportunities offered to the public for meaningful participation in the various stages of the budget process. In this respect, Cameroon has instituted pre-budget deliberations during the formulation of the budget, as well as national, regional, divisional and communal monitoring committees during its execution.

Finally, in terms of budgetary control, the country has an average score of 33/100.

The report notes that «Cameroon's legislature and supreme audit institution together exercise weak control over the budget process».

The resolutions of this workshop should therefore enable Cameroon «to improve its actions in the direction of transparency in budget management» in order to «enable citizens to have a clear idea of the budget, its design, implementation and monitoring-evaluation», emphasised **Mrs. Sophie BOUMSONG**. In addition, the strengths, weaknesses, opportunities and constraints of Cameroon's public finance management system will be mapped out.

To achieve this, during the two days of work, discussions revolved around «the practice of transparency in public finance management in Cameroon», «the presentation of the National Integrated Finance Framework»; «the pre-

sentation of the main conclusions and recommendations of the African workshop on the National Integrated Finance Framework» and «the use and information of budget data dissemination tools».

As part of the harmonisation of best practices in public finance, the Government has shown its willingness to align itself with international standards in this area, by adopting Law No. 2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon. The said code notes «the obligation to inform the public via various necessary channels, in order to make budget information accessible». Cameroon is one of 120 countries worldwide that have agreed to submit the management of their public finance system to the Open Budget Survey (OBS).

## Budget transparency: Cameroon in the era of the citizen budget

By **BOB**

*In plain English, it is the simplified version of the Finance Law. Designed for the public, in non-technical language in both official languages (French and English), the document is available and can be downloaded from the website of the Directorate General for Budget ([www.dgb.cm](http://www.dgb.cm)). This publication highlights useful information and data for determining the State budget, resources and charges, as well as certain expenditure items that are usually of particular interest to the public.*

**T**he Citizen's Budget 2023 is structured around: 1) the economic assumptions used to draw up the budget;

2) the budget process; 3) revenue collection; 4) allocation and spending priorities; 5) new measures; 6) major investment projects; 7) de-

centralisation; and 8) gender budgeting.

«As part of the implementation of public finance management reforms, the





Government has made a commitment to base public policy management on the 24 principles of transparency, performance and reinforcement of the quality of public services», explains the Minister of Finance, Louis PAUL MOTAZE, in the foreword to this 48-page pamphlet

Since 2019, the Government has made a commitment to publish the citizen budget each year. This publication makes it possible to gua-

rantee, to an uninitiated public (citizens), access to budget information enshrined in the provisions of Law N°2018/011 of 11 July 2018 on the code of transparency and good governance in the management of public finances in Cameroon.

In general, in its philosophy and in line with Circular (N°001 of 23 August 2022) on the preparation of the State Budget for the financial year 2023, the State Bud-

get is drawn up to enable the continued implementation of the Government's National Development Strategy 2020-2030 (NDS30). This involves improving people's living conditions, ensuring that State services function properly, reducing inequalities between men and women (gender issues), and improving the business environment, thereby enabling the private sector to develop and create jobs.



Public finance reforms in 2022

# stakeholders assess performance

By **BOB**

*The twelfth (12th) session of the Steering Committee of the platform for dialogue on public finances was held on Thursday 15 December 2022 at the Yaoundé Hilton Hotel. Mr. YAOUBA ABDOULAYE, Minister Delegate to the Minister of Finance, who was unable to attend, chaired the meeting.*

Stakeholders in the public finance dialogue platform met to assess the first year of implementation of the updated Comprehensive Public Finance Management Reform Plan covering the period 2022-2023. After the official speeches (opening speech by MINDEL/MINFI and speech by the representative of the Technical and Financial Partners), the meeting focused on 03 major areas. The main focus was on taking stock of the implementation

of the recommendations made at the 11th session of the Committee held on 22 June 2022; taking stock of the 2022 Operational Plan of the Updated Comprehensive Plan of Public Finance Management Reforms and a presentation of the revamped Single Treasury Account. With regard to the 2022 assessment, the report on the 2022 Annual Operational Plan (POA) shows that by the end of 2022, 20 of the 32 structuring projects are

progressing at a reassuring rate (at least 50% operational) in relation to the expected results. In view of this performance, the Chairman of the meeting, Mr. YAOUBA ABDOULAYE, Minister Delegate to the Minister of Finance, noted that «the public finance reforms included in the budget support matrices have been integrated into the Comprehensive Plan for Public Finance Management Reforms alongside other reforms aimed at providing

Cameroon with a transparent and efficient Public Finance Management (PFM) system that complies with international standards». In the same vein, Mr. Philippe VAN DAMME, Ambassador and Head of Delegation of the European Union in Cameroon, speaking in his capacity as leader of the Technical and Financial Partners (TFPs), «praised the commitment of all the implementing structures, and especially the Reform Division for the coordination, coordination and monitoring efforts it has tirelessly deployed on a daily basis».

In relation to transparency in the management of its public finances, Philippe VAN DAMME acknowledges that the survey on the 2021 «budget or green» has highlighted progress in the budget transparency process, with the score rising from 28 to 34 out of 100. This improvement

is welcome, but there is still considerable room for improvement», he insists. Indeed, the government is demonstrating greater openness and transparency in the management of public finances. The availability of information is «improving significantly», noted Mr. YAOUBA ABDOULAYE.

However, the platform's members note certain constraints on the implementation of the reforms. These include the difficulty of aligning the IT tool with international standards; pitfalls in information feedback; and the need for more refined capacity building among staff for the more complex reforms, to name but a few examples. Looking ahead to 2023, the final year of implementation of the Updated Comprehensive Plan, the stakeholders have pledged to double their efforts to achieve the desired objectives. «A new evalua-

tion of the public finance management system should enable us to better assess the relevance of the interventions and the gaps that still need to be filled. The third National PEFA, scheduled for February 2023, is thus positioned as a launching pad for a future reform programme that is much more consensual, realistic and draws lessons from the past», stressed Mrs. BOUMSONG Sophie, Head of the Budget Reform Department. In addition, after a pilot phase for the management of the Treasury Single Account, an implementation timetable was presented for an effective launch in January 2023. The operation, which should be carried out gradually, taking into account the technical complexities of the operation, will extend over three (03) years until 2025.

## Annual review of the PGRGFP

# The Implementation Structures meet in Douala

By **BOB**

*Representatives of the Implementation Structures (SMO) of the Comprehensive Public Finance Management Reform Plan (PGRGFP) and technical and financial partners met in Douala, Hôtel la Falaise, to review the 2022 Annual Operational Plan (POA) and to discuss the outlook for 2023.*

**I**n the room where the proceedings are taking place, you might think you were at an academic defense. The set-up fits the context. Except that, af-

ter five minutes inside, the pedagogy of the exchanges shows the opposite. The representatives of the Implementation Structures (SMO) reviewed the results of their

respective reform projects in a courteous atmosphere. Constructive discussions are held on both sides to better understand, amend and propose solutions to move





forward towards achieving the desired objectives. In this family spirit, consensus is quickly reached on the points of divergence. The SMOs' performance indicators on current reform projects were judged satisfactory. However, the moderator of the proceedings, Mr. ONDOA Jean Marie, Head of the Training and Information Systems Unit in the Budget Reform Division at the Ministry of Finance, systematically reminded each SMO of its priorities: «You have plenty of room for improvement. However, our attention remains focused on the key projects in the updated PGRGFP. We should be concentrating our energies on making progress, and perhaps even finalising these projects. It is mainly on these structuring projects that we will be assessed by the commissioners of the platform for dialogue on public finance management». Indeed,

to date, 26 of the 32 structuring projects are showing reassuring progress towards their expected goals. The implementation rate for these projects is around 55%. However, in accordance with the procedures for weighting results defined in conjunction with each Implementing Structure (SMO) as part of the preparation of activity sheets, the 2022 POA of the updated PGRGFP shows an overall implementation rate of 41%. Overall, of the 185 reform projects included in the 2022 POA, 118 have an implementation rate of at least 50%. Between now and 31 December 2022, these results are likely to show a definite increase given the progress of certain projects currently being finalised.

### Prospects

The POA 2022 report, which is the subject of this workshop, was presented to the com-

missioners of the steering committee of the public finance management dialogue platform in December. With a view to optimising the implementation of the updated PGRGFP and in the light of the constraints identified by the various Implementing Structures (SMOs), it would be advisable to : mobilise the funding needed to put certain structural projects into effective operation; set up or revitalise, within each SMO, the specific internal organisation needed to steer their reform activities; involve the monitoring teams of the structure responsible for carrying out the reforms in the various tasks carried out by the SMOs in order to ensure dynamic and effective feedback; and finally, complete the technical and financial support mechanisms for the reform activities in order to avoid delays in carrying out the various tasks.



## MINFI/Civil Society exchange forum

# “A new step in citizen participation”

By **BOB**

*The first edition of the exchange forum between the Ministry of Finance (MINFI) and Civil Society Organisations (CSOs) opened on 27 October 2022 at the Mont Fébé Hotel on the theme «Reforming public finance management and the well-being of citizens in a context of multidimensional crises».*



**T**he Director General of the Budget (DGB), Mr. Cyrill EDOU ALO’O, representing the Minister of Finance (MINFI), chaired the opening ceremony. In his introductory remarks, the Director General of the Budget recalled the context in which this forum for information and exchange between MINFI and CSOs was held. «It should be remembered that the generation of reforms we are carrying out today have their origins in the law on the State’s fiscal system adopted in December 2007. This law lays the foundations

for transparent financial management», he stressed. Consequently, «the holding of this forum is a new step in the vast project of citizen participation in the City. On the one hand, it aims to lay the foundations for a structured dialogue between civil society organisations and the government, represented by the Ministry of Finance, and on the other, to build the capacity of civil society organisations in order to optimise their interventions in the area of public finance management», added the representative of the Minister of Finance.

The opening ceremony was also marked by a presentation by Ms AN DELA, President of the Civil Society Reference Group for Public Finance Transparency, on the Citizen Lenses Report 2022. This study was drawn up by civil society platforms and is considered the «glasses» of CSOs on the process of drawing up and monitoring the State budget. The study focuses on four themes: Citizen participation, preparation and monitoring of Cameroon’s state budget in a context of multidimensional crisis; Mobilisation of domestic resources for post-crisis

economic recovery in Cameroon: issues and challenges for the well-being of citizens; Public debt and the well-being of citizens: analysis of Cameroon's debt between 2006-2022 in the light of hydroelectric dam construction and maintenance projects;

and Public procurement: how effective are preferential measures for awarding public contracts for the well-being of citizens affected by multidimensional crises? As a result of this assessment, the Citizen Lenses Report 2022 sets out 09 key demands for

reform of public finance management. The opening ceremony ended with a visit to the stands of the Civil Society Organisations (CSOs), which will be exhibiting their work over the two days of the Forum.

Dialogue between MINFI and civil society

## Thinking together to improve public finance management

*During the First Information Exchange Forum between the Ministry of Finance and Civil Society Organisations (CSOs), discussions focused on four key themes relating to the State budget. Faced with an administration that was open to proposals and observations, civil society actors expressed their views on the mechanisms of budgetary life in Cameroon, in complete freedom and in a spirit of republicanism. The debate was constructive and led to concrete recommendations for greater involvement of civil society in the various budgetary bodies and for optimising the management of public finances.*





## Citizen participation, preparation and monitoring of Cameroon's state budget in a context of multidimensional crisis

In terms of citizen participation in the budget preparation process, the panel, which was made up of civil society actors and representatives of the administration, unanimously acknowledged the progress made in recent years in getting civil society more closely involved in the budget process. Examples include the Budget Orientation Debate (DOB), the Inter-ministerial Programme Review Committee (CIEP), the Steering Committee of the Platform for Dialogue on Public Finances, the Enlarged Conferences on Budget Programming and Associated Performance (CEPB - PA), and the Working Group on the Production and Popularisation of the Citizen Budget, to

name but a few. However, as the CSOs point out, *«the problem is no longer so much that of the presence of civil society within the frameworks for dialogue throughout the budgetary process, but that of taking into account the analyses and proposals of civil society with a view to ensuring the well-being of citizens in Cameroon»*. Mrs. Boumsong Sophie, Head of the Budget Reform Division at the Ministry of Finance (MINFI), who was present on the panel, added: *«We are in a process of continuous learning and gradual openness to the expectations of civil society»*.

## Mobilising domestic resources for post-crisis economic recovery in Cameroon: Issues and challenges for the well-being of citizens

On the issue of mobilising domestic resources for economic recovery, civil society and

government representatives (DGI, DGD) on the panel share the same opinion: the low tax burden and the flight of illicit capital do not encourage optimal mobilisation of domestic resources. Faced with this challenge, both parties are in favour of tax optimisation that takes account of Cameroon's economic and political realities. *«We will achieve a high level of tax optimisation when people are satisfied with the social services provided by the State. The government is aware of the challenges of increasing the tax base. We are on the right track, taking into account people's standard of living,»* reassures the DGI representative on the panel.

## Public debt and the well-being of citizens: analysis of Cameroon's debt between 2006-2022 in the light of hydroelectric dam



## construction and maintenance projects.

On the subject of public debt, while acknowledging its viability, Civil Society draws the Government's attention to the quality of the debt in terms of the investments, the subject of the said debt, which are taking a long time to be finalised within the deadlines set. The Government, represented on this panel by MINEPAT and the CAA, did not fail to specify the modalities and criteria for debt financing of projects. It emerged from these discussions that the Debt Committee gives its approval to projects that have reached maturity and are therefore economically, socially and environmentally viable. According to the representative

of the National Autonomous Sinking Fund (CAA), «*it is not possible to finance a country's entire development through debt. There are alternative mechanisms, such as the public investment budget and Public Partnerships, which our country opportunely uses depending on the nature of the investment projects*».

### How effective are preferential measures for awarding public contracts for the well-being of citizens affected by multidimensional crises?

With regard to public contracts, the main issue was to discuss preferential award measures. To this end, although civil society welcomed the provisions of the pu-

blic procurement code, which is fairly inclusive, it nevertheless regrets the partial application of all the provisions of this code. The government representative (MINMAP) on the panel explained in detail the philosophy behind the awarding of public contracts, which is based on the competitiveness of bids. Faced with recurring conflicts in the context of awarding contracts, civil society is campaigning for the «creation of a national mediator to arbitrate, handle complaints and resolve conflicts concerning public contracts resulting from all investment projects in Cameroon». At the end of these constructive exchanges of information, the two parties will draw up a list of recommendations for the attention of decision-makers.

## Public Treasury and commercial banks

# It is not working out!

By OJ Marie

*The economic crisis that hit Cameroon in the mid-90s had many consequences, including the dispersal of State resources to commercial banks. This phenomenon has considerably damaged the substance of the Treasury. However, for several years now, the State of Cameroon has been carrying out far-reaching reforms in this area. This reform led to the creation of the Single Treasury Account (CUT). The process continued with an awareness-raising campaign on its importance, followed by the gradual repatriation of the resources mentioned above.*

**T**he Treasury repatriated CFAF 44 billion of idle public funds held in commercial banks. In February 2020, Cameroon began the repatriation into the Single Treasury Account (CUT) of

the financial resources of closed or stopped projects housed in the said banks. This operation to repatriate funds will certainly not be an easy one, since in reality, official statistics from the Ministry of Finance reveal that as at 31

August 2022, 972 billion CFA francs from the central administration and the de-centralised territorial collectivities were lodged in commercial banks.

Beyond the statistics, it is important to understand that





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the aim of the operation is to reaffirm the principle of the Treasury's monopoly. This is confirmed by the awareness-raising campaign organised by the Ministry of Finance for local elected representatives, managing directors of public companies and establishments, administrative authorities, economic operators, etc., on the relevance and importance of

the CUT. During the meeting, the Minister of Finance, Louis Paul Motaze, emphasised that «the CUT must provide an overview of all the liquid assets of the State and its entities in real time, in order to prevent them from remaining permanently unused in numerous accounts that would be opened and lead to untimely indebtedness by the services managing the

treasury of public entities». To go into more detail, the recovery of public funds by the Treasury and MINFI's efforts to raise awareness of the issues and importance of the CUT are relevant in the light of Article 79 of the «Fiscal Regime of the State and Other Public Entities», which states that «Public resources are all, whatever their nature and beneficiary, collected and

managed by public accountants. They are paid into and kept in a single account opened at the Bank of Central African States. This single account, which may be divided into sub-accounts, may not show a debit balance (...) No account may be opened by a public administration in a commercial bank except with

the express authorisation of the Minister of Finance in the cases and under the conditions determined by decree issued on his report». At the end of August 2022, CFAF 972 billion of State and local authority funds were still held by commercial banks. To this end, a repatriation schedule has been agreed between

MINFI and the commercial banks for the retrocession of public funds from June 2022 to December 2023. It is more than certain that «the operationalisation of the CUT will be accelerated in the years to come», a senior official at the Ministry of Finance told *Le Courrier des Réformes*.

## Finance Law 2023

# Budgetary risks under the microscope

**By Benjamin OMBE**

*For the very first time, Cameroon has produced an annual report on budgetary risks, which is appended to the draft 2023 Finance Law. This major innovation in budget documentation should enable better monitoring of budget execution and related risks.*

Indeed, public finance management is exposed to «budgetary risks», which can result in a deviation between revenue and/or expenditure expectations or forecasts and their actual realization at the end of the financial year. This situation could arise because of a change in the macroeconomic and financial environment initially forecast, such as a slowdown in economic activity, a fall in commodity prices on the international market, or the occurrence of any other uncertain event. These risks relate to potential shocks to government revenues, expenditure, assets or liabilities that may not be reflected in the budget forecasts for year n+1. In order to prevent such situa-

tions, it became essential to identify and analyze budgetary risks, so as to avoid their negative effects on fiscal policy. Moreover, coordinated action to manage these risks by all those involved in the budget preparation process is an important aspect of effective budget programming. Thus the Government has decided to draw up an annual report on the analysis of budgetary risks, in accordance with the provisions of the laws respectively on the Fiscal Regime of the State and Other Public Entities (Law No. 2018/012 of July 11, 2018) and the Code of Transparency and Good Governance in Public Finance Management in Cameroon (Law No. 2018/011 of July 11, 2018). In Article 15 paragraph

1, the law governing the fiscal regime requires that «a report identifying and assessing the main budgetary risks» be attached to the initial Finance Bill, with the aim of strengthening budgetary risk management. Produced in English and French, this report on budgetary risks is structured around eight (8) chapters. The first chapter, on macroeconomic risks, briefly describes developments in the national and international economic environment, as well as the short-term macroeconomic outlook. It analyzes the main risks associated with key macroeconomic assumptions. Chapter 2, which deals with the budgetary risks associated with public debt, describes



the risks relating to interest rate trends, changes in the exchange rate between the main international currencies, and debt refinancing. Chapter 3 presents the risks associated with public sector entities other than the State, in particular those linked to regional and local authorities (RLA), and public enterprises. Chapter 4, in turn, presents the risks associated with public-private partnerships, while Chapter 5 deals with budgetary risks associated with the financial sector. Chapter 6 presents other specific risks, in particular

those linked to litigation and disputes, natural disasters and the mobilization of revenue and budgetary support. Chapter 7 deals with institutional risks, such as budget credibility and floating debt. Chapter 8 deals with long-term budgetary risks, notably those linked to the state pension scheme and climate change. To achieve this result, Cameroon benefited from the support of the International Monetary Fund (IMF) through its Regional Capacity Building Centre for Central Africa (AFRITAC Centre).



# Endowment budgeting for constitutional bodies in the making

*This is the conclusion of the work of the Inter-ministerial Working Group on Endowment Budgeting, which was held throughout 2022.*

**By Benjamin OMBE**

In line with the 2018 Fiscal Regime for the State and Other Public Entities (RFE), the Finance Law now incorporates a duality in the distribution of budget appropriations. Thus, credits are specialized either by Program or by allocation. However, credits allocated by program have been effective since 2013 for the benefit of ministerial departments and certain constitutional bodies. As for appropriations allocated by endowment, while existing measures can be assimilated to these, their introduction should constitute

a major innovation in public finance management. So far, the Committee's work has «*enabled members to familiarize themselves with the foundations and aims of the endowment budget, as well as the procedures for its preparation, execution and control*», notes Mr. MBIENA Armand, Head of the Budget Preparation Division at MINFI. This approach, as defined by the RFE AEP, covers appropriations for constitutional bodies, accidental and unforeseeable expenditure, and public debt servicing. Although the constitutional bodies are

formally known, discussions within the Inter-ministerial Working Group revealed that one of the major difficulties is identifying the Other Public Entities that can benefit from endowment budgeting. However, discussions are underway to establish identification criteria in line with legal provisions.

To ensure the smooth implementation of this new reform, Cameroon is benefiting from technical support from the French Development Agency (AFD). This support has already enabled the mobilization of experts with expe-





rience in the field. In addition to this support, the members of the Working Group plan to draw on the best experiences of endowment-based budgeting from around the world. Looking ahead, the Working Group has set itself the target of fiscal 2024 for the effective implementation of endowment budgeting. To

this end, awareness-raising and training operations on this new budget management method will be stepped up for the benefit of the institutions directly concerned, in order to facilitate its implementation.

The work of the 2022 group was attended by all members, including representatives

of the Presidency of the Republic (PRC), the Prime Minister's Office (SPM), the National Assembly (AN), the Senate, the Supreme Court (CS), the Constitutional Council (CC), the Economic and Social Council (CES) and officials from MINFI and MINEPAT.

## Sectoral Budget Support (SBS) reviewed for the 2020-2022 triennium

By **BOB**

*A workshop to assess expenditure execution and validate the Sectoral Budget Support (SBS) performance document for the 3rd generation of the Debt Reduction and Development Contract (C2D) for the 2020-2022 triennium was held on October 31, 2022, at the Hôtel la Falaise in Yaoundé.*

With two months to go before the end of the 2022 budgetary year, it was important to pause for a moment to ensure that the activities scheduled at the start of the year had been implemented, that the allocated funds had been consumed, that the projected performances were on track, and that the beneficiary administrations had finally announced their budgetary notes for the 2023 financial year.

Before turning to the results of the past year, it is important to remember that Budget Support 36 Sectors (ABS) are primarily aimed at the social sectors (education and health) and at improving in-

dicators in Cameroon's most fragile regions (Adamawa, Far North, North and East). To this end, the sectoral ministries in charge of implementation are: the Ministry of Health (MINSANTE), the Ministry of Basic Education (MINEDUB), the Ministry of Economy and Planning (MINEPAT) through the Social safety nets program, and coordination led by the Ministry of Finance (MINFI).

In the health sector, support will mainly target three budget programs in the MINSANTE's Strategic Performance Framework: the «health promotion and nutrition» program, the «governance and strategic stee-

ring of the health system» program and the «case management» program, with a total budget of 21.8 billion, including 9.45 billion for the current financial year (2022). In terms of performance, from 2015 to June 2022, 524 health facilities have been accredited and contracted in 52 of the 57 Health Districts in the country's three northern regions. In addition, 113 health facilities in the 15 Health Districts of the North and 209 health facilities in 27 Health Districts out of the 32 in the Far North, for an overall accreditation rate of 60%. With regard to the Education sector, during the 2020-2022 triennium, the Ministry of Basic Education received no-



tification of Sectoral Budget Support (ABS) for the 2022 financial year in the amount of €7 billion 604 million 949 thousand 787, of which €5 billion 335 million 300 thousand for investment and €2 billion 269 million 649 thousand 787 for operations. The assessment shows that of the 509 projects programmed, 382 have been awarded, representing an award rate of 75% as at September 30, 2022. The physical execution rate was 40%. These results were strongly influenced by «the laborious launch of budget execution and difficult weather conditions in the northern regions».

The Social Safety Net Project (MINEPAT) received sup-

port to the tune of 4.5 billion 2022. In terms of impact, by December 31, 2022, 20,000 households had benefited from the Ordinary Cash Transfer Program (TMO); 14,000 households from the Emergency Cash Transfer Program (TMU) and 4,000 households from the Cash Transfer Program in exchange for labor-intensive work (THIMO). While noting a point of attention concerning the relatively low consumption of credits, notably for projects by the Ministry of Basic Education, and the provision of information on indicators for the health sector, the representative of the French Development Agency (AFD), Ms. Chrystelle TAPOUH, noted with satisfaction the Government's

«determination to continue implementing the public policies jointly undertaken within the C2D framework».

# SPECIAL PROGRAMME BUDGET FILE



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From resource budgeting to program budgeting

# The march towards modernization in public finance management

*2013-2023. it has already been ten (10) years since Cameroon launched program-based budgeting. Promulgated on December 21, 2012, Law n°2012/014, the Republic of Cameroon's Finance Law for the 2013 financial year, marked the concrete advent of program budgeting as advocated by the 2007 Law on the State Fiscal Regime. We look back over ten (10) years of a gradual, perilous and exhilarating process of public finance management.*

**Byr Benjamin OMBE**

The State budget is such an important issue in the life of a State that it is one of its legislative pillars. In Cameroon, Law no. 2007/006 of December 26, 2007 on the State's fiscal regime was the first to introduce the new public finance management system known as program budgeting. However, to better understand the new features of the 2007 law, we need to consider the legal framework for public finance under the 1962 Ordinance.

## **Ordinance of 1962**

Two years after gaining independence, Cameroon had to equip itself with the legal instruments needed to organize public life. To this end, the then President of the Republic, Mr. Amadou Ahidjo, issued Ordinance no. 62/0F/4 of February 7, 1962 on the Fiscal Regime of the Federal Republic of Cameroon, later amended by Law no.

2002/001 of April 19, 2002. In this ordinance, the budget is simply divided into budget expenditure items. No subdivision was made between expenditure and revenue. The budget was based on means. *«The State gives the means to an administration and, once it has received the credits, this administration begins to imagine, in the light of the missions conferred by the organization chart, what activity it might be called upon to carry out. When you look at the budget of resources, you will find amounts linked to fuel, mission expenses, office supplies, etc. Now, we do not specify the number of schools to be built, the number of roads to be asphalted, etc. We do not have a clear idea of what this administration is going to have to do at the end of a financial year. There was a problem of relevance in the allocation of resources»*, explains Cyrill Edou Alo'o,

Director General of Budget (DGB). In short, the 1962 Ordinance did not require managers of public funds to deliver performance that could be measured by quantitative or qualitative indicators.

In contrast to this approach to public finance management, and with a view to adapting to changes in society and citizens' needs, the 2007 law establishing the State's new fiscal regime introduced program-based budgeting for greater transparency and performance in public finance management.

### Programme budgeting: a normative evolution

Law no. 2007/006 of December 26, 2007 on the State's fiscal regime requires public authorities to present the finance bill in «program» form. Paragraph 2 of article 2 stipulates that *«the finance law shall present all the programs contributing to the achievement of the country's economic, social and cultural development objectives»*, while article 18 paragraph 3 of the same law specifies that *«the finance law shall set, for the general budget, the programs contributing to the achievement of objectives, together with indicators, and the amounts of commitment authorizations and payment credits»*. More concretely, explains METOU'OU Constant, Technical Advisor to the Minister of Finance, «in the past, expenditure was incurred to comply with established budgetary procedures. Now, on top of that, we spend money to solve a social

or economic problem». The preparatory and experimental phase lasted almost five years. Given the technical and administrative demands of this major reform, it was necessary to train the key actors, set up the technological system and put it through its paces. This phase led to the effective launch of the programme budgeting in 2013.

### An effective but laborious start

Promulgated on December 21, 2012, Law n°2012/014 on the Cameroon Finance Law for the 2013 financial year, marks the changeover to a program-based presentation of the Finance Law. Indeed, article 25 of the second part of this law states that *«the amounts of commitment authorizations and payment credits opened on the programs contribute to the achievement of objectives accompanied by indicators are set as follows: (...) each chapter pursues programs which are broken down into objectives. These in turn are broken down into indicators»*. Cyrill Edou Alo'o, Head of the Budget Reform Division, clarifies the spirit of the law: «We have therefore introduced a programme budgeting system. In other words, a budget that requires the administration to first draw up a program or public policy to be implemented with precise objectives and timetables. On this basis, we begin to question the administration about its actions, in order to identify with it the resources needed to achieve its objectives. This is what we call a program-based bud-



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get», explains the current Director General of the Budget. Ten years after the launch of effective implementation, program-based budgeting is making its way towards maturity. *«As we move forward, with the Medium-Term Expenditure Frameworks coming more and more under our control, I think there is an impact on the control of investment programming, although there are still difficulties with the maturation of projects,»* admits Samuel Biroki, representative of the Civil Society Platforms. The road travelled has not been a smooth one. *«... We knew that things would not go smoothly. We had an initial computer problem [...] but the government was not discouraged. It continued to mobilize, organize and train administrations. There were workshops, seminars... At one point, Cameroon was even criticized for being the Republic of seminars, but that was because there was something at stake. Today, there are fewer and fewer of these seminars, because the administrations are already able to manage this new system»*, admits Cyrill Edou Alo'o. In terms of efficiency, it has to be said, *«the Programme Budgeting Reform is a heavy one. You cannot expect to see the results of the reform the day after it is implemented. Some measures were supposed to be put in place automatically, but there were other measures that were supposed to be put in place 2 years later, 3 years later, 5 years later...»* supports Mr. Metou'ou Amvela Constant.

10 years after its implementation within ministries and institutions, the country's ambition is to extend the implementation of program-based budgeting to the Regional and Local Authorities (CTD) in line with the ongoing decentralization process. *«The sub-region has never known this system. This is the right time to root good practices, and I think that if all the debates give rise to orientations, there will be positive echoes»*, notes Christine Andela, Civil Society Reference Group for Public Finance Transparency.





**«The government's ambition is to see program-based budgeting applied to all public entities».**

**DR. CYRILL EDOU ALO'O,**  
*Director General of Budget*  
Interviewed by Michel OHANDZA

## **Le Courrier des Réformes: With the Program Budget, the government has taken on the responsibility of introducing a new approach to public finance management. Nevertheless, what are public finances?**

Cyrill Edou Alo'o, Director General of Budget: This is the set of rules and operations that govern the use of public funds. Public finance is based on a political principle known as free consent. This means the population has to have confidence in the public authorities, and accept that they collect resources and manage them according to rules. These rules are called public finances.

In 2007, citizens became more demanding towards public authorities in terms of transparency. The laws of 1990, the political pluralism, awakened consciousness to the obligation of transparency in the management of the state. A tool which would reconcile the population with the institutions which manage it was required. Program-based budgeting proved to be the right.

### **What does the budget of means refer to?**

The budget of means was this budget prepared in accordance with the 1962 ordinance. When Cameroon gained independence and state sovereignty, it was necessary to organize the management of its finances. This is why, in 1962, the authorities of the time adopted by ordinance the operating rules of the public finance management system, adapted to the level of the political institutions and to the level of the societal challenges facing the country. This fiscal system applied until 2007, and we can pay tribute to it, because the challenges of the time were to build a State, to make that State work, to start laying the foundations of our Nation, and then of our country's social and economic evolution.

In a means budget, the State allocates resources to an administration on a strictly annual basis, with no clear objectives or performance indicators. There is no clear indication of the benefit of the expenditure that the administration will have to incur over the

course of a financial year. There was therefore a problem of relevance in the allocation of resources.

By 2007, we were in a different situation. The Cameroonian society had changed a lot, in terms of citizens' expectations towards the State and the development obligations incumbent on the political authorities. The international environment had also changed. The 1962 ordinance was no longer in a position to assist public authorities in managing the State in line with these new challenges and the expectations of the contemporary population. That is why the government chose to adopt a new paradigm, based on public management standards and the management requirements of a modern state.

### **When we talk about a program budget, what does it actually change?**

A program budget. This is a budget that leads the administration to draw up a program, i.e. to structure a public policy that it will pursue with precise objectives and timeframes. On this basis, the administration is questioned about its actions in order to identify with it the resources needed to achieve its objectives. This is what we call a budget backed by a program.

### **What steps have been taken to implement this reform?**

If you look at the 2007 Fiscal Regime of the State, you will see that the Government's approach was progressive, given that the transformation was not only technical, but also cultural and managerial. Certain provisions were not immediately applicable. For example, with regard to the transition to program budgeting, it was only in 2013 that its inclusion in the Finance Act became mandatory. Other actions were immediately applicable. Take the case of the separate vote and adoption of the Settlement Law and the Finance Law for the year. Under the 1962 Ordinance, the Finance Law was voted and the Settlement Law was appended. After the passage of the 2007 Law on the Fiscal Regime, the following year we began to vote on the Settlement Law.





On the other hand, and to talk about the program budget again, we had to develop tools and new operational procedures, and prepare administrations with training and communication plans, so that in 2013 the State could switch over, at least at the level of ministries and institutions. 2012 served as a prefiguration year. In fact, we produced two budgets for Parliament: a budget of means, which was to be adopted and implemented, and a pre-figured program budget, which was to show where we were heading, in order to familiarize parliamentarians and all stakeholders with the program budget. To summarize, the method consisted in sequencing the reform, empowering the stakeholders and organizing the process so that it would be possible from 2013 onwards, because it was not easy. In fact, a country very close to us went all the way to Parliament before backtracking. Many UEMOA countries had passed modern finance laws before us, but had not switched to program-based budgeting. In sub-Saharan Africa,

Cameroon was for a long time the first country to switch to program-based budgeting. This shows the effectiveness and relevance of the organizational structure put in place to implement this reform.

**... It is often said that there are entities in the budget that have a million CFA francs of fuel per day: is this a fiction of the neighborhood or a reality?**

... If you are at the Ministry of Water and Energy, and you have to maintain the Bertoua «power station», or the one in Garoua ..., because these towns do not yet benefit from high voltage ... these «power stations» have to run every day. The person in charge of running them can have more than a million FCFA in fuel a day. We must not reduce the budget to such considerations. The most important thing is to know what he is doing with that fuel every day. That is the contribution of the program



budget: we look at what needs to be done and what is being done with the resources made available. This is where we need to focus our attention: someone has been given a million CFA francs a day to run «the plant»... Has he done it? It may even happen that this money is insufficient...

### **When we talk about the Program Budget, we are talking about three pillars: performance, responsibility and transparency. What are these three pillars?**

Performance, at the program budget level, has three dimensions: service quality (which drives us to provide a better service). Economy of resources (doing more with less). Socio-economic efficiency (does our action improve society and the economy?). When you defend a program, you're asked about these three aspects of performance.

Responsibility: we tend to think of responsibility much more in terms of the criminal law. But responsibility is also personal. For example, as Director General of Budget, it is the end of January and the budget hasn't even been launched. Even if my hierarchy does not specifically question me..., I personally have

to question myself. Once the performance parameters and indicators have been set, it becomes very easy for everyone to evaluate their performance. What is more, the citizen control system functions and, with the development of social networks, the government is increasingly confronted by its citizens. There is the administration itself, which promotes some and dismisses others, because at times, the State's highest authorities have to take into account the consequences of their actions. Finally, there is jurisdictional control. You know what is happening with the Supreme State Audit, the Audit Bench, the Special Criminal Court (TCS)...

The Program Budget calls for a great deal of transparency, and refers to the availability of information. On websites and social networks, we need to publish information so that everyone is aware of what is going on. This lever of transparency is one of the aspects of the reform.

### **... Given the paradigm shift: how is the budget prepared?**

Today, we have a budget calendar that is set by a decree of the President of the Republic. It sets out the various stages in the budgetary

**Transparency refers to the availability of information. Through websites and social networks, we are obliged to publish information so that everyone is aware of what is happening. This lever of transparency is one of the aspects of the reform.**

*...a programme budget is a budget in which the administration first draws up a programme or a public policy that it will implement with precise objectives...*



procedure. Before, there was no fixed budget calendar. Since the signing of the 2019 budget calendar decree, documents have already stabilized over time, the budget execution circular is always signed before the start of the fiscal year, and the budget is online before the start of the fiscal year.

Following this timetable, we know that before June we have to review program activities, including investment projects. This leads to the preparation of annual performance reports for year N-1. The next step is to draw up the macroeconomic and budgetary framework. This means that all the macroeconomic forecasting entities draw up growth forecasts and macroeconomic variables on which the parameters of the next budget will be based. The "Budget Orientation Document « is drafted on the basis of this pre-framework, which will be discussed during the Budget Orientation Debate (DOB) held at the June parliamentary session. This debate has now been held in Parliament for four (04) years. The Cabinet Meeting chaired by the Prime Minister, Head of Government, validates the «Medium-term economic and budgetary programming document».

Once Parliament has discussed the medium-term budget framework, the Prime Minister notifies the first envelopes. Based on these envelopes, a budgetary programming and performance conference is organized, to see how resources are to be allocated,

based on the implementation of the previous year's programs. After this conference, the framework is established. The question arises as to whether the economic projections adopted in May still hold up as a basis for drafting the Finance Bill. Moreover, it is only after this that the final envelopes are prepared, which will be communicated to the administrations so that the budget conferences can be scheduled.

The budgetary process is structured and participatory, and now involves the whole government. This was not the case before, when the ministers in charge of finance and public investment were primarily involved in the budgetary process. Parliament is also involved upstream in the budgetary process. The budget preparation process is more inclusive, with the participation of civil society in various budget negotiation meetings and in the production of the citizen's budget.

**Mr. Director General of Budget, given the innovative and complex nature of the Program Budget, one might well ask: who was doing this work? Was it foreign experts or national expertise?**

The government has mandated the Minister of the Economy and the Minister of Finance to jointly steer this transition. To achieve this, teams were set up and trained, with extremely

The government's ambition is to see program-based budgeting spread to all public entities. However, at the central level, the mechanism had to be well established. We need to have strong experience at central level, so that we can better support the other entities.

*The government will support these entities so that the process is gradually put in place to better manage citizens' interests at local level.*





competent staff, young people who devoted themselves to the task with faith and self-sacrifice. Of course, for certain activities, we benefited greatly from external technical assistance. For example, the Ministry of Finance forged partnerships with the Public Finance Department of the International Monetary Fund (IMF), which carried out scientific reviews to assess the validity of the reforms implemented. We have benefited from funding from the European Union, the World Bank, the French Development Agency, the German De-

velopment Cooperation and all the countries supporting the government. This synergy has been built up by the Government to make the introduction of the Program Budget more successful.

**Didn't development partners impose these reforms on Cameroon? We have had economic crises; Cameroon has been a Highly Indebted Poor Country (HIPC)... Didn't pressure from partners force us to**



## undertake reforms?

No. The government does not act under the diktat of foreign financial institutions or foreign countries. The Government is in partnership with these institutions and countries. They have suggestions, they have institutional experience in managing entities and they can effectively make proposals to the Government.

## You launched the program budget in 2013. When the government carries out a self-assessment, what do we note?

We knew things were not going to be easy. Our first major difficulty was with IT. We had two or even three months of uncertainty before the IT system could take shape. The stakeholders operating in the new system were not very familiar with it yet. We expected this. We worked on training-action; we trained them to the task so that they would quickly be able to work on the new system. Human resources took up the challenge to adapt to this new approach.

There are always difficulties. We must not be discouraged. The government is not discouraged. It has continued to mobilize, organize and train administrations. There were workshops, seminars... At one point, there were even critics. Cameroon was considered the «Republic of seminars». However, that was because there was something at stake. Today, there are fewer and fewer of these seminars, because the administrations are already able to manage the new system.


## What is the outlook for the Program Budget 10 years on?

The government's ambition is to see program-based budgeting spread to all public entities. However, at the central level, the mechanism had to be well established. We need to have strong experience at central level, so that we can better support the other entities. The government will support these entities so that the process is gradually put in place to better manage citizens' interests at local level.







# BUDGET SCHEDULE

**1** **January**  
// 

**7** **July**  
Extended programming and performance conference held 

**2** **February**  
// 


**8** **August**  
Notification of annual expenditure ceilings 

**3** **March**  
Performance review 


**9** **September**  
Budget conferences 

**4** **April**  
Review of public investment projects 

**10** **October**  
Finalization of the Finance Bill 

**5** **May**  
Performance review 

**11** **November**  
Transmission to Parliament 

**6** **June**  
Holding of the budgetary orientation debate 

**12** **December**  
// 

Ministry of Finance  
Budget Directorate General  
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## ***How do you assess public investment since the introduction of program-based budgeting?***



*Hon. Joshua Osih*

### ***«The Government's priorities are all things to do with festivities...»***

«... There are many people in very difficult situations. There are thousands of children in the North West and South West who have not been to school for four years. I would have liked to see the Government talk about emergency schooling, for example, or catching up, or increasing tenfold the number of instructors and teachers in secondary schools in the North West and South West to be able to make up for lost time, or having a special programme where we could put two years in one to try to make up for that lost time. But no! The government's priorities are the CHAN, the African Cup of Nations, all the festivities...

That's why I think that this budget (2021), in my humble opinion, does not tackle the real problems (...) The problem in this country is

that very often we have beautiful texts, things that are very well written on paper, but which in reality do not translate into what we expect, and in the end the people suffer. I told the ministers and members of the government: «When we listen to you, we have the impression that we're in Europe, whereas the reality is quite different. When you walk through the streets of Yaoundé, Douala and everywhere else, when you're not running away from attacks or bullets, you realise that the country is on its knees, and so the budget should be constructed in such a way as to enable the country to get back on its feet. I can expect no better from this government (...) No, the administrations have not adopted the culture of results with the programme budget».

*Joshua Osih, SDF parliamentarian, December 04, 2020, Salle des pas perdus, National Assembly*





*Hon. Dooh Collins*

**“With regard to administrative performance, we think there’s still a lot to be done”**

«As you know, this budget (2021) is being voted in a very special context, namely the security crisis in the North-West and South-West, to which has been added the health crisis (...) But the fact remains that in the bill we have just examined, we have sensed a real desire on the part of the Government to relaunch the economic machinery through a certain number of incentive measures in sectors that generate growth, namely agriculture, fishing and livestock farming. If you look at this bill, you’ll certainly see that there are a number of measures such as VAT exemptions, customs duty exemptions, on a number of products that will impact growth. I believe that if nothing else hinders the Government’s determination to revitalize the economy, we can certainly look forward to happier days than the ones we have now. When it comes to the performance of administrations, we think there is still a lot to be done, and this is where the Parliament has a role to play, in controlling government action. In our opinion, this control is not yet being exercised in the best possible way. By increasing control, we could stimulate and encourage the administration to be a little more vigilant when it comes to public spending».

*(Dooh Collins, CPDM MP, December 4 2020, salle des pas perdus, National Assembly)*



Hon. Cabral Libii

## «I think this program budget issue is a disaster...»

«Personally, I think this program budget stuff is a disaster, and in fact I believe that the last law on the fiscal regime has put an end to this three-year business, even if I hear people still saying that it's still in force».

In the documents we receive at the National Assembly, we are given performance and realization indicators: which means do we really have to attest that everything we are being told, or that these figures we are being given, are a reality?

The problem with controlling government action is that you have to have the means to do it. What means does the parliamentarian have to carry out 52 real control? When the State carries out its own control, it provides the means

to do so: people are put on missions, they are paid... You ask a member of parliament to carry out control: how will he do it? He is not going to do it with his salary.

I suggested that the National Assembly should have the means to monitor government action. It is a subject I have raised, a proposal I have made to the President of the National Assembly and even to the Quaestors. There have even been meetings on this subject. It may not have come to fruition yet, but I hope that during this legislature it will. Because I told them: «We must be able to monitor government action, and now even municipal or regional action; because up to now, legislation has allowed monitoring of government action,

but who monitors decentralized local collectivities? We are still the ones who have to control them. There are even legal adjustments to be made at this point».

A few years ago, the law on the State's fiscal regime instituted what we call special auditors, who have powers of their own. These are members of the National Assembly's Finance Committee, who have the power to demand on-site and documentary checks. Nevertheless, even they complain! When they go out into the field, they do not get the information.

The question is: When a member of parliament goes to make a control and does not get the information, what recourse do they have? He has none! In reality, we can only count on the morality of our leaders, on political will. However, in fact, it is all politics. Because the day decision-makers are certain that if they do not cooperate with elected representatives, they may themselves suffer (...). The day they understand that their behavior towards elected representatives (who are the representatives of the people) can have an impact on the mandate of the person who appoints them, they will behave differently».

*(Cabral Libii, PCRN MP, December 4th 2020, Salle des pas perdus, National Assembly)*



Mme Augusta TABENYANG

## « The circular can only be validated after the budget has been voted by the Assembly »

The circular is a regulatory text that comes to explain the dispositions of the finance law. So it is the circular for the finance law. If there is no finance law, there is no circular. The elaboration of the circular is a participatory document because it is not only the Ministry of Finance that intervenes in the execution of the budget. For example, when you want to award a contract, you need to follow the public contract code or when you want to carry out certain big projects, you need the Ministry of Public works to give you certain guidelines.

So we work together with them first of all by going through a document that comes out in July called the budgetary guideline debate. This document comes out with the budgetary policy that will guide the state during the elaboration of the next budget. We work at the level of measures. **The circular can only be validated after the budget has been voted by the Assembly.** After the vote, we know the dispositions are okay. We work with the taxation department in terms of fiscal measures and the custom de-

partment in terms of custom measures. These measures can be changed by the Parliament so we will not inscribe them in the finance law but we work with them back in the office. When the budget is voted, So when we inscribe it in the project of the circular. We then validate it at our level and only when the President of the Republic must have signed the budget into law the Prime Minister will visa the circular before it comes back for signature of the Minister of Finance before 1st of January each year.





***Samuel Biroki: «Citizens' needs must be reflected in projects or programs. That is our big expectation. That it should really be concrete.***

*Interviewed by Michel OHANDZA*

*How do you view the Program Budget? Have things really changed compared to the budget of means regime?*

Program budgets actually began in 2013. At the very beginning, there was still a bit of resistance, in other words, we were entering into performance budgets with the habits of budgets of means that were prepared in the background. As we move forward, with the Medium-Term Expenditure Frameworks (MTEFs) coming more and more under our control, I think there is an impact on the control of investment programming, although there are still difficulties concerning the maturation of projects.

Therefore, unlike before, there has been a change in terms of predictability, since budgets are prepared over three years. Citizens can see the budgets coming, and they can arrange accordingly, whether for water supply, road construction or electrification. I think that even if the process still has much room for improvement, things are moving forward, and they are moving forward.

Our wish is that state investments should meet the needs of citizens. Citizens' needs must be reflected in projects or programs. That is our big expectation. That it is concrete. That is why the "Participatory Budget" that we are envisaging must rapidly materialize.

*What has been achieved through dialogue between civil society and the Ministry of Finance?*

It is already a fact that the civil society can participate in inter-ministerial program evaluation committees. This had never happened before. We are also invited to take part in extended programming conferences: that is another major change.

We want to go further, i.e. in the preparation of Medium-Term Expenditure Frameworks (MTEFs) with the Government. In addition, beyond the programs, there are the budgets. Civil society wants to be sure that what it has proposed is taken into account in the budgeting process.

Talking about the «citizen's budget», which is also an innovation, it is a big word which means



Une école primaire | ©FEICOM



that the citizens must be able to understand the budget. The State budget, with all its documentation, must be presented to citizens in a certain form.

The first aspect is the format, i.e. to simplify as much as possible so that we have just one booklet for citizens to find the essential information they need.

The second aspect is content. Because what interests the citizen is not just the major programs, but where are we going to produce water, electricity, education, health..., social protection (are women and the youths taken into account in this Budget?)... That is what the citizen expects in terms the content.

The third aspect is language. The Budget is presented using excessively technical terms. We need to simplify the language so that ci-

tizens can quickly understand the words. That's what we're working towards with the «Citizen Budget». Fortunately, we are working with the Ministry of Finance, which does not produce this document on its own. It's a document co-produced by the government and civil society. This is one of the major achievements of the dialogue between the civil society and the Ministry of Finance. We are in the process of moving further, because at this stage we want the Budget to be illustrated in the form of comic strips, using small diagrams to explain, for example, what taxation is (...). Moreover, why not move even further towards Budgets translated into local languages. We already have our Bibles translated into dialect, so why not our budgets?



A close-up portrait of Metou'ou Amvela Constant, a man with a shaved head and a short beard, wearing a dark suit, a light blue shirt, and a blue patterned tie. He is looking slightly to the right of the camera with a serious expression. The background is softly blurred, showing what appears to be an office setting with a window and some papers.

**«Program Budget Reform is  
a very complex Reform...»**

METOU'OU AMVELA CONSTANT, TECHNICAL ADVISOR TO  
THE MINISTER OF FINANCE

*Interviewed by Michel OHANDZA*

### ***Le Courrier des Réformes: Mr. Technical Advisor (CT), what motivated the 2007 Public Finance Reform in Cameroon?***

CT, Metou'ou Amvela Constant: This major reform actually started in 2007, but it should be pointed out that reflection on the Program Budget began in 2001.

In 2000, Cameroon attained the «decision point» of the Heavily Indebted Poor Countries (HIPC) initiative. This «decision point» was followed 6 years later by the HIPC completion point in 2006.

On one hand, Cameroon and its partners had to ensure that the country did not fall back into an unsustainable level of indebtedness. This required a number of major reforms in public finance management.

With its development partners, Cameroon had agreed on a series of measures to implement the various modernization projects. One of the pillars of these reforms was accounts. A committee was set up to reflect on how to modernize the management and control of accounts. This led to the creation of the Audit Bench in 2003. The other pillar of this major reform concerned the archiving of public finance documents. The third pillar concerned internal audit and administrative control. The fourth pillar concerned budget management. It was this pillar that enabled us to introduce the new State fiscal regime in 2007, which introduced the Program Budget.

On the other hand, it was also a question of seeing how, through the budgetary instrument, the State could improve the overall management of its economy, to place the citizen, who is the beneficiary of the State's action, at the center of budgetary policy.

### ***So what has changed with the advent of the 2007 fiscal regime?***

Well, that is the philosophy behind public finance management. The Budget remains the Budget. It used to be presented in the form of a table, with revenues on the one hand and expenditure on the other. Today, it is still presented like that, but with the distinctive feature that the Budget is genuinely linked to public policy.

Yesterday, we spent money to comply with

established budgetary procedures; now we spend money to solve a social or economic problem, based on a pre-defined indicator and pre-defined objectives.

### ***Is it possible to judge the effectiveness of the Program Budget from the moment it is implemented? Are there any delays in implementing the Reform?***


In terms of effectiveness, it must be admitted that the Program Budget Reform is a cumbersome one. You cannot expect to see the results of the Reform the day after its implementation. Some measures were supposed to be put in place automatically, but there were other measures that were supposed to be put in place 2 years later, 3 years later, 5 years later... These are not delays, but the Reform follows a timetable. Before 2007, we had a Budget of means, i.e. we identified the resources that the State could mobilize and we allocated them to expenditure, simply by ensuring that this expenditure would be carried out in a regular and compliant manner.

From 2007 onwards, things really changed. In 2009, Cameroon adopted the vision of an emerging Cameroon by 2035. The government outlined a strategy in the growth and employment strategy paper (GESP), which had a lifespan of 10 years.

You recently learned that the 10 years have ended, and that we have adopted a new strategy called National Development Strategy Horizon 2030, which will be implemented over a 10-year period. Based on these strategies, the State is elaborating programs in various fields (health, security, agriculture, etc.). These programs target results. Based on these programs, we have actions, and based on these actions, we have activities, based on the activities, we have tasks, and then we have a budget. As you can see, budgeting comes at the end of the process, and the Reform follows a timetable.

### ***...What has changed with regard to actors...?***

In terms of budget execution, before 2007 we had 2 main actors: the authorizing officer and the accounting officer. The Minister of Finance was the main authorizing officer of the State



Some measures were supposed to be implemented automatically, but there were other measures that were supposed to be implemented 2 years later, 3 years later, 5 years later... These are not delays, but the Reform follows a timetable.

*Budget rationalisation means how to spend better. And when you look at the measures agreed with the IMF, you will find those aimed at speeding up the reform of the Programme Budget.*



Budget when you read the 1962 Ordinance. As of 2007, the Minister of Finance is no longer the main authorizing officer for expenditure. He remains the main authorizing officer for revenues. All heads of ministerial departments and all heads of institutions are the main authorizing officers for their own budgets. In 2007, in addition to these authorizing officers and accountants, there are the actors in the performance chain. Since the Program Budget aims to improve performance in public finance management, we needed people to ensure that we were effectively in line with the development objectives we had set ourselves. You now have a designated program manager. For each program, he or she is responsible for the resources allocated to that program. We also have action managers who report to the program manager and take charge of each of the actions in a program. They use the resources and make sure that the expected results are achieved. You can also have activity managers or task managers. It all depends on each minister and how he or she plans to organize the entire performance chain.

It's important to mention another new player: the management controller. They did not exist before 2007. He or she works alongside the

program manager to help him or her achieve the objectives set. He or she gathers information on program execution, and presents it to the program manager, indicating each time the discrepancies between what was planned and what is actually being achieved, and the measures that can be taken to improve and ensure that objectives are met at the end of the day.

**... As far as budgetary control is concerned, what has changed?**

In the past, budgetary control was based on two principles: regularity and conformity. A good expenditure was one that was carried out in accordance with standards. Today, quality spending is spending that has been carried out in accordance with standards, and which has enabled us to achieve a social and economic objective. On the other side of the coin, each minister is not only accountable for budget execution. He also reports on the achievement of results. Every three months, the Minister of Finance publishes a report on budget execution. At the end of the year, you have what is known as the performance reports, which each minister presents to Parliament to say whether he or she has achieved the results expected of his or her ministry.



**Talking about transparency ... what is being done to ensure that public finance management is clear and that actions are verifiable?**

In terms of transparency, in my humble opinion, the objective has been achieved. You have quarterly publication of budget execution by the Minister of Finance. In addition, we have annual performance reports. The country has adopted a law on transparency and good governance in public finance management. In this law, which was enacted in 2018, you have all the rules and principles that the State must respect to make information public. There is a «green book» which is published every year and which presents the financial situation of each public company and each public establishment. The last element of transparency I would like to mention is the Budget Orientation Debate. It began in 2019. Thanks to it, MPs can be sure that the Budget we are going to put in place will actually help solve citizens' problems. Subsequently, when the Public Finance Bill arrives in Parliament, MPs will check and make sure that the guidelines they gave have been taken into account in the draft Budget.

**However, some members of parliament complain that they do not have the opportunity to carry out checks in the field...**

I do not think there is any reality or intention to prevent parliamentary control. I wonder what one would do to prevent parliamentary control. The Executive, for example, does not set up parliamentary commissions of inquiry. I believe that Parliament has full power to act. Now, as far as control of government action is concerned, the appearance of members of the government before the various committees of the National Assembly is part of the implementation of parliamentary control. It is just that the Program Budget Reform is a very complex one. I am delighted that the Ministry of Finance and the Budget Department have made provision for training courses, including for members of parliament, so that they can have all the tools they need when they carry out audits, to know exactly how they can carry out these audits effectively.

**... 10 years after the launch of the Budget pro-**

**gram, Cameroon finds itself once again under an IMF program... shouldn't we be worried?**

Oh no, absolutely not! The program with the International Monetary Fund is a series of commitments we made to improve an economic situation. We signed a program in 2017 to resolve a cyclical situation that concerned not only Cameroon, but also all CEMAC countries, which were impacted by changes, particularly with regard to the prices of raw materials, export products, whose prices collapsed from the second half of 2014. A number of adjustments had to be made.

The best way to do this was to agree on a common program that the 06 countries decided to implement. Now it is time to take a look at this program. You will see that the program with the IMF also has budget rationalization as its main objective.

Budget rationalization means how to spend better. Moreover, when you look at the measures agreed with the IMF, you will find those aimed at speeding up the Reform of the Program Budget. Therefore, there is nothing to worry about. I rather think that the IMF program has helped Cameroon to implement the Program Budget. It is something complementary. In fact, it is now over, and our public finance reform is continuing.

**... We have the highway which is not completed, we have the water and electricity sectors in which we have invested an enormous amount of money ... How can we explain to Cameroonians that there are Reforms when on a daily basis they have the impression that nothing is moving ...**

The Programme Budget should not be given too much power either. It is not a magic wand. Programme budgets need to be assessed over time. Projects take time to implement. With the Program Budget, if a project is to last 10 years, it will last 10 years. Just because we have the Program Budget does not mean it will last 02 years. The Program Budget does not come along and revolutionize everything in one fell swoop.



# THE DYNAMICS OF PUBLIC FINANCE REFORM

**2019 and beyond :**

Implementation of the updated  
Global Public Finance Reform  
Plan

**07**

**2018 :** Adoption of two laws  
relating to the Transparency and  
Good Governance Code and the  
financial regime of the State and  
other public entities

**06**

**2016-2018 :**  
Implementation of the new  
CEMAC harmonized  
framework

**05**

**2013 :**  
Introduction of  
program-based budgeting

**04**

**2010-2012 & 2013-2015 :**  
Implementation of two  
three-year public finance  
reform plans

**03**

**2007 :** Adoption of the law  
on the State's financial system

**02**

**2001 :** International symposium on overhauling the legal framework for public finance management

**01**

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# MAJOR OUTLOOKS





## NDS30: Cameroon's guideline to Emergence by 2035

*The National Development Strategy («NDS30») is the reference framework for action by the government and its development partners for the period 2020-2030. It outlines the economic, social, political, cultural and environmental orientations and actions that the public authorities intend to implement between now and 2030. It is therefore one of the benchmarks for drawing up development policies, programs and projects, and for aligning the actions of technical and financial partners.*

**By Jonathan MIMBANG & Caroline Nkwambo**





*A view of the Natchigal dam construction site | @UpToDateAfrica*

In 2009, Cameroon adopted a long-term development vision that defines the new planning framework and sets the objectives to be achieved. The ultimate goal of the Vision is to make Cameroon, by 2035, an emerging country, democratic and united in its diversity. Structured around three phases, the first covers the period 2010 -2019, and was outlined in the Growth and Employment Strategy Paper (GESp). Its main aim was to accelerate economic growth. The NDS30 implements the second phase of the 2035 vision by bridging the gaps observed in the implementa-

tion of the Growth and Employment Strategy, which it takes over until 2030. Cameroon's stated ambition in the NDS30 is to achieve upper middle income status. This ambition is justified by the country's need to accelerate and consolidate the pace of economic growth, by focusing on its immediate assets (agriculture, mining, etc.) and by ensuring that income distribution is more equitable.

Accordingly, the NDS30 targets a deliberate structural transformation of the national productive fabric, bringing about fundamental changes in economic, social

and cultural structures in order to foster endogenous, inclusive development while preserving opportunities for future generations. The aim is to turn Cameroon into a New Industrialized Country, as stipulated in the long-term development vision. In particular, it intends to boost the industrial and manufacturing production sector by promoting local consumption and «Made in Cameroon» in all areas of the economy.

Nurturing the ambition of becoming a New Industrialized Country (NIC) by 2035, the NDS30 has identified three fundamental orientations



## MAJOR OUTLOOKS

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that will guide the elaboration and implementation of development policies over the 2020-2030 period. This industrialization will inevitably require : a blend of import/substitution and export promotion, based on the comparative advantages of the national economy; a strategic and pragmatic State that creates the conditions for the emergence of the private sector as the main driver of economic growth, and carries out targeted interventions in highly strategic sectors, using public procurement as a lever, while encouraging the emergence of national champions in the key sectors

of structural transformation; an articulation between indicative planning and imperative planning, combining the fairly restrictive format of five-year planning with the more flexible format of strategic planning.

To ensure a coherent, efficient and sustainable implementation of the NDS30, its enforcement rests on four pillars: structural transformation of the economy; development of human capital and well-being; promotion of employment and economic integration; governance, decentralization and strategic management of the State.

With regard to its actual implementation, it should be noted that the NDS30 has been operational since 2020, with the implementation of some of its orientations and reforms. This is notably the case for the orientation relating to the finalization and commissioning of major first-generation projects, and the implementation of the universal health coverage. In addition, there are several other NDS30 initiatives whose implementation has been underway since 2020: the Presidential Plan for the Reconstruction and Development of the North-West and South-West Regions; the plan



# SND30

## STRATÉGIE NATIONALE DE DÉVELOPPEMENT 2020-2030

*Pour la transformation structurelle  
et le développement inclusif*



igal dam construction site| ©UpToDateAfrica

to promote the production of consumer goods (rice, maize, millet/sorghum, wheat, fish, milk); the tax and customs incentives of the 2023 Finance Act to boost production in the agricultural and industrial sectors; the increase in allocations to the Decentralized Territorial Collectivities; etc.

However, in order to guarantee better implementation of the NDS30 and achieve the desired results, the priority actions to be taken must fundamentally focus on the four pillars of the NDS30. With regard to the structural transformation of the economy, the first issue at stake would be the commissioning of major projects, to ensure that they make an effective contribution to strengthening the production base. The second challenge would be to modernize the factors

of production in the rural and agricultural sectors. The third challenge is to promote research and innovation. With regard to the development of human capital and well-being, the challenge would be to have healthy, well-trained men and women to drive the structural transformation of the economy. As for governance, decentralization and strategic management of the State, the main challenges are to involve the population more closely in the implementation of public policies and to significantly improve the business climate.

Ultimately, the success of the NDS30 depends on driving structural change in the behavior of the population, economic operators and the overall operation of the public administration, on the one hand, and on mitigating the risks that have plagued



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68 the implementation of previous strategies, on the other. In this respect, the Government will have to follow up actions aimed at restoring Cameroon's image and attractiveness, with particular attention to encouraging national preference in the consumption habits of the population and administrations; optimizing public policies, in particular by ensuring the accountability of public asset managers and controlling the public investment portfolio; improving the performance of public administrations through the effective integration of job profiles and the reform of

processes for appointing managers; and the effective transfer of competencies and resources devolved to the RLAs.

To ensure an inclusive contribution, all public administrations, local and regional authorities, development partners, civil society, the diaspora and ordinary citizens must contribute, each in their own field of competence, to monitoring the implementation of the NDS30.



## Local taxation law

# RLAs await additional resources

**By Diane FADA, Alima KONE & Emmanuelle MPEK**

*The acceleration of the decentralization process currently underway in our country is largely determined by the level of financial autonomy that will be guaranteed to decentralized local authorities (RLAs), whose competencies are steadily increasing. The African Charter of Values and Principles of Decentralization, Local Governance and Local Development, which Cameroon has just ratified, also recognizes financial autonomy as an essential attribute of RLAs.*

**A**s an essential source of funding for local collectivities, taxation is crucial to the effectiveness of decentralization. However, the share of taxation in the financing of decentralization, while substantial, remains to be optimized in relation to the ratios observed in many countries, even those with comparable levels of development. The way in which RLAs are financed could jeopardize their budgetary autonomy, since most of their resources are derived from State subsidies. In fact, despite the multiplicity of local taxes and communal levies, a statistical analysis of recent fiscal years reveals that only three (3) local taxes - the additional communal tax, automobile stamp duty and the annual forestry levy - alone account for over 90% of total revenue. This raises the question of the relevance of maintaining these multiple levies. Moreover, the share of local taxation in the financial cost

of decentralization, while increasing, is still growing, particularly in terms of these institutions' own tax revenues. Despite the enormous efforts made in recent years to improve the business climate and rationalize tax levies, and notwithstanding the tax burden (which remains low compared with the current average for countries at the same level of development by comparison with ours), overlapping responsibilities between the State's tax services (DGI) and the RLAs are working against the improvement in the business climate. To remedy this, an Inter-ministerial Committee was set up by joint order n°000407/MINFI/MINDDEVEL of August 27 2020, with a view of proposing ways of restructuring the legislative and institutional framework for local taxation. Work undertaken within this framework has made it possible to carry out an exhaustive mapping of local taxation as currently in force, with a view to analyzing its

relevance and the prospects for optimizing it, as well as to overhaul the 2009 law by means of a preliminary draft law amending and supplementing law 2009/019 of December 15th 2009 on local taxation, with the aim of strengthening the budgetary solvency and financial performance of the RLAs; through reforms of both policy and tax administration.

On this last point, it should be recalled that Law n°2009/019 of December 15th 2009 on local taxation appears obsolete, given the increased demands now imposed by decentralization in Cameroon. In terms of fiscal policy, the reform project as envisaged would involve strengthening the accountability of RLAs to their populations, while significantly reducing the number of multiple taxes and levies currently in force. In addition, all tax niches are to be explored, and new subjects likely to generate a significant financial return are to be taxed; and the yield from the

**AS REGARDS REFORMS TO THE TAX ADMINISTRATION, THIS OVERHAUL WILL HELP TO CONSOLIDATE COOPERATION BETWEEN THE LOCAL TAX AUTHORITIES AND THE STATE'S TAX DEPARTMENTS, IN PARTICULAR BY SETTING UP LOCAL AND INDIVIDUAL TAXATION CENTRES (CFLP) ALONGSIDE THE DIVISIONAL TAX CENTRES (CDI), WHERE APPROPRIATE.**

RLAs' own taxation is to be raised to at least 30%.

As an illustration, and to name just a few, there has been talk of rationalizing the existing system of communal taxes and charges by optimizing them, extending the CACs to other budget taxes, creating a special communal excise duty, and even transforming the current communal stamp into a local stamp to take account of the operational start-up of the Regions.

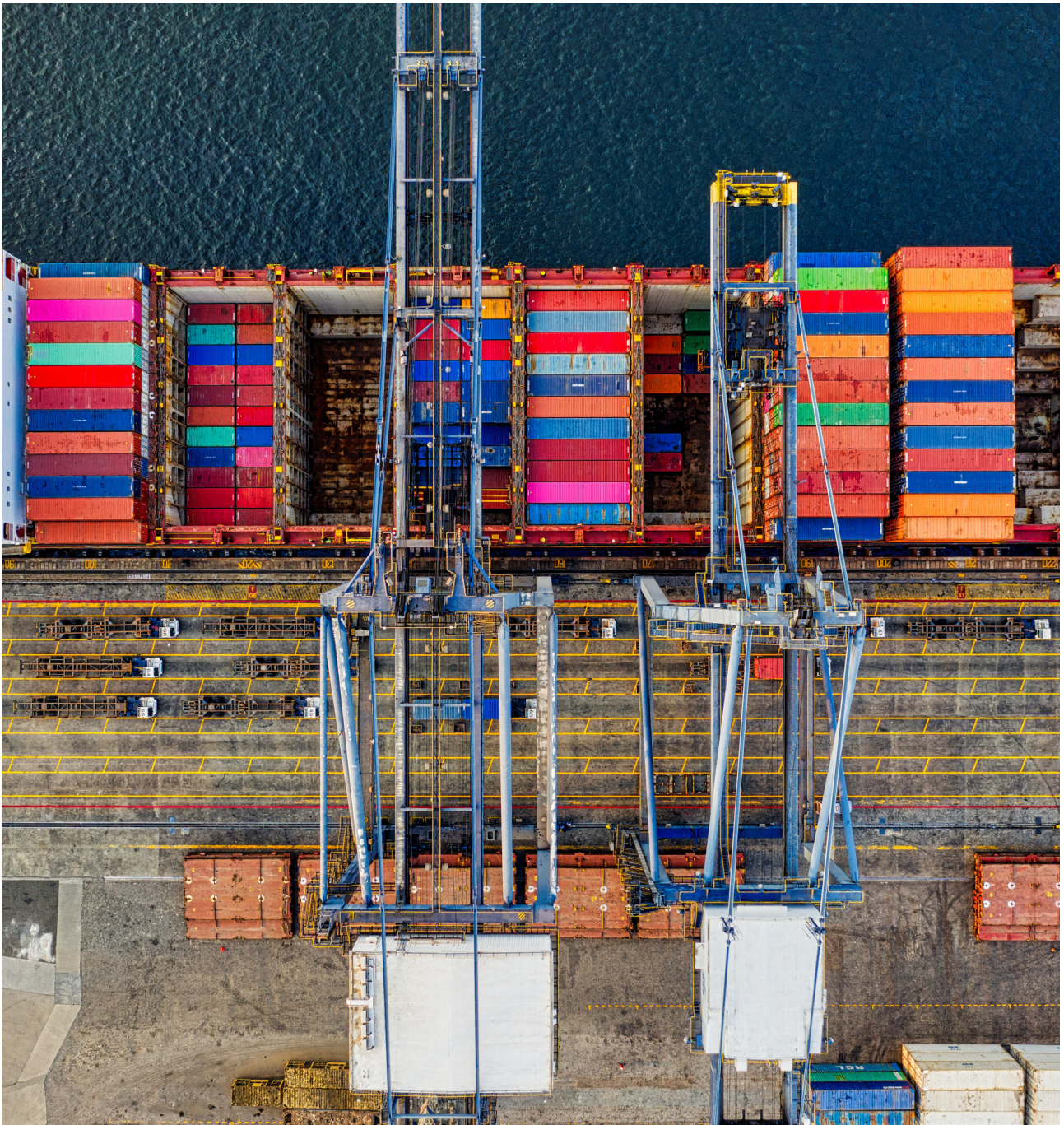
In terms of tax administration reforms, this overhaul will help to consolidate collaboration between the local tax authorities and the State's tax departments, notably by setting up, along-

side the Divisional Tax Centers, Local and Individual Tax Centers, where appropriate, and defining their own areas of competence. In addition, it will be necessary to consolidate the dematerialization of procedures for collecting and making available revenues from direct local taxes, taking into account the specific features of each locality.

In any case, it should be pointed out that the draft currently submitted to the President of the Republic for high-level validation, before being forwarded to the National Assembly for adoption, is the result not only of multiple sessions of the dedicated Committee, but also

of a workshop for drafting preliminary texts, in addition to and above all taking into account relevant observations from decentralization actors, the private sector, civil society organizations (CSOs) and technical and financial partners (TFPs). These include: the Regional Councils of the Centre, Littoral, South-West and Far-North; the united councils and cities of Cameroon (UCCC); the Special Council Support Fund for Mutual Assistance (FEICOM); socio-professional groups (GICAM, CAF-CAM, ASBY); technical and financial partners (World Bank, International Monetary Fund (IMF), GIZ-PRADEC).





# Digitization of tax and customs procedures: how far have we gone?

By **OUSMAILA ABOUBAKAR**

*For more than a decade and a half, Cameroon has been pursuing a general policy of dematerializing relations between administrations and citizens, with a desire to align itself with the standards of the international economic organizations with which it cooperates. The aim is not only to save time and money, but also to rationalize the system as prescribed by our Technical and Financial Partners (TFPs).*



### Digitization of tax procedures

In the area of taxation in particular, the dematerialization of tax procedures is the focus of the hierarchy at the Directorate General of Taxation. This new system is certain to reduce the cost of human processing, corruption and complaints. In short, it streamlines the entire system. The new system has instituted new procedures known as «tele-procedures». Tele-procedure is a system of tele-declaration and tele-payment, which allows for the total dematerialization of tax declarations and the tele-payment of duties due. To achieve this, the Directorate General of Taxes has

deployed two online applications. These are «FISCALIS» and «MESURE». The former enables taxpayers to meet their tax obligations, while the latter enables them to benefit from certain tax entitlements once they have met the relevant conditions, notably by providing a certificate of non-taxation and requesting a refund of the VAT credit.

The digitization of tax procedures, which has been underway for more than a decade, has been extended to the Divisional Tax Centers (structures dedicated to small taxpayers in Cameroon) since January 1 2022. In accordance with an official memo dated December 26

2021 to CDI managers, the Directorate General of Taxes prohibits any physical management of operations. This decision marks the widespread digitalization of tax procedures in the country. In terms of results, this recent reform has had an impact on the issues of broadening the tax base and securing revenues. In particular, the FUSION platform (cross-referencing of customs and tax files) has made it possible to identify 4,320 importers who are not active on the DGI's database, and whose use by the DGI's operational departments has resulted in the loyalty of almost 546 taxpayers to date, for a tax yield of over 3 billion euros. As for the digitization of the tax



*Pelouse du stade P*

## THE TOTAL AMOUNT COLLECTED ROSE BY FCFA 50 BILLION YEAR-ON-YEAR.

*you can register from your phone or computer to pay tax*



aul BIYA d'Olembé | @UpToDateAfrica

base, the digitization of the notice of assessment and the automation of the issuance of the notice of non-royalty have led to an upward trend in the number of settlement plans concluded in 2018 in the forestry sector; the dematerialization of public order registration procedures, which has had a significant impact on the yield of these duties, which rose from 28.9 billion in 2016 to 37.0 billion in 2018, an increase of 8.1 billion; the introduction of remote declarations has increased taxpayer loyalty, with a rate of almost 100% at the DGE and 90% at the CIMEs. There has also been a clear improvement in the monitoring of collection activities and in the reliability of statements of outstanding debts, thanks to the compu-

terization of the AMR and the automation of ANR issuance, as well as an improvement in tax compliance through the digitization of the national tax file.

According to DGI figures for the first five months of the current year, the total amount collected rose by 50 billion FCFA on an annual basis.

At the same time, it is now possible to register for tax payments from a mobile phone or computer, without having to go to the tax office, which no longer has a cash desk. In this way, tax operations in Cameroon are managed online, both tax certificates and cash tax payments, which are now made by bank transfer and via cell phone operators. There is no doubt that all these innovations contribute to streamlining procedures for taxpayers, but also to reducing corruption and improving practices in the administrations concerned. In this regard, we can say that the above state of affairs is sufficient proof of the importance of digitization in the fiscal sector, since the digitization of data aims to improve the management of fiscal revenues and the way in which they are collected in our country.

### Digitization of customs procedures.

Today, Information and Communication Technology is omnipresent in the Cameroonian customs environment. This is reflected in the use of automated customs clearance systems. The digitiza-



## MAJOR OUTLOOKS

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tion of customs procedures aims to replace paper-based customs procedures with electronic operations, in order to create a more efficient and modern customs environment in line with global developments. In addition, it eliminates red tape and administrative delays, thereby ensuring the smooth flow of goods traffic. Digitizing customs procedures also ensures the traceability of customs operations.

As part of the dematerialization process launched a few years ago, digital tools have been set up for the benefit of partners in the logistics chain. Users are called upon

to make optimum use of the e-GUCE and CAMCIS platforms for their customs clearance formalities.

To date, it should be recalled, all goods clearance procedures have been dematerialized since CAMCIS came into force. Indeed, the latter is Cameroon's new customs information system, which was presented to the media for the first time in Douala by the project manager on December 20, 2019. It came into force on January 1, 2020, replacing the old «ASYCUDA» system. The latter showed its limitations in handling all customs clearance procedures. The new application is

intended to be an electronic customs clearance system, integrating the entire customs clearance procedure. Its aim is to improve the business environment. The new application features a number of innovations, including complete dematerialization of customs clearance procedures, secure customs duties and taxes, traceability and control of bonded goods. It is understood that the latter will ensure greater speed and efficiency on a daily basis. More specifically, import and export processing times will be reduced from seven to three days at most. Customs clearance operations, from





manifest validation to goods collection, will take just one day. As a result, users save both time (travel to customs offices) and money.

Ultimately, the dematerialization of customs procedures in Cameroon will modernize customs and facilitate trade by setting up this online customs clearance platform.

Structurally, CAMCIS comprises three access portals:

- The external portal for authorized customs agents, consignees, etc.,
- The internal portal reserved for customs officers will give access to activi-

ties such as freight, customs clearance, collection, etc.,

- And finally, the ECG (External Customs Gate) portal, reserved for administrations, embassies, banks, international organizations, etc. Ultimately, the dematerialization of customs procedures in Cameroon has made it possible to modernize customs administration and facilitate trade by setting up this online customs clearance platform.



*Une vue du port automate de Douala*



# CAMEROONIAN CUSTOMS : THE DEMATERIALIZATION OF PROCEDURES AT THE CENTER OF PERFORMANCE

In a context of perpetual change and globalization of trade, the Cameroon Customs Administration, with the support of the public authorities, is engaged in a vast program of reform and modernization focused on the digitization of procedures.

These reforms are designed to strengthen the company's capabilities, optimize its budgetary performance and align it with international standards in terms of protecting society, securing the supply chain, facilitating trade and supporting businesses, Strengthening trade facilitation through :

- Securing customs revenues and the transit of goods;
- Improving customs governance ;
- Strengthening the partnership approach ;
- Implementing customs tools to support the competitiveness of the national economy ;
- Predictability and transparency of customs legislation and procedures.

## DIGITIZED PROCEDURES FOR ENHANCED TRADE FACILITATION

They are reflected here in the simplification and dematerialization of customs procedures, to reduce the costs and transit delays of goods. The simplification of procedures include:

- The national network for electronic payment of customs duties and taxes ;
- The extension of electronic payment platforms to all stakeholders in the national supply chain. To date, in ad-

dition to customs duties and taxes, this reform has integrated handling fees, customs-approved fees (HAD) for CDAs, the cocoa-coffee fee, the scanning contribution (CDS), DI fees (import declaration) and e-Force fees;

- The implementation of the 100% scanning procedure and the reduction of intrusive inspections, which are a source of higher costs and longer transit times;
- Implementation of the single form (e-Force) for pre- and post-clearance operations for imports and exports;

The dematerialization of procedures is the keystone of the reform process, with priority given to the digitization and automation of procedures and controls. These include :

- The operationalization of CAMCIS, a completely new paper-free information system that takes into account all customs procedures in a completely paperless environment, whose added value lies in the following factors;
- Transfer of knowledge to Cameroonian IT specialists (control and ownership of source codes);
- An early filing of the declaration and a better guarantee of security;
- 100% online customs clearance ;
- The right data for every profile;
- Perfecting the management of assets and liabilities (which did not exist in SYDONIA);

- Better management of suspensive and economic regimes ;
- Better monitoring of additional codes (allowances, deductibles, exemptions, etc.);
- Integrated online bond management
- Management of payment notices (creation, collection, reimbursement of overpayments) ;
- Diversification of payment methods (transfers, credit cards, cash, telephone operators), distribution of payments between stakeholders (Treasury, Customs, SGS, CNCC, GUCE, PAD etc.);
- Registration of guarantees, prepayments and collections on the associated portals;
- Better targeting and risk management;
- Optimized interfacing with other supply chain partners in real time;
- The use of detection kits for false labels on manufactured products. This reform to secure labels has been enhanced by the use of detection kits. Thanks to this tool, several cases of counterfeit label detection have been carried out. In addition, label mutation networks have been discovered;
- The operationalization of the Customs Receipts Management System (SYQUIDO), which reinforces the traceability of customs receipts; the fight against the use of forged receipts to cover up fraud and smuggling operations, the facilitation of accounting, and the evasion

or transhumance of original receipts.

### THE CONTRIBUTION OF DIGITALIZATION TO REVENUE MOBILIZATION

- Strengthening DGD-DGI collaboration and sharing information with other actors in the supply chain, such as GPAC, CNCC and banks, by interfacing information systems;
- The interconnection of CAMCIS with the MINTRANSPORT information system in order to curb vehicle registration fraud, which is the DGD's main source of revenue;
- Implementation of the Cameroon Vehicle Identification Control Program (CIVIC) and its extension to Cameroon's other land borders;
- Continued and strengthened collaboration between the DGD and the SGS pending finalization of the implementation of the infrastructure on the value ;
- The installation at the Directorate General in Yaoundé of a remote verification and inspection platform dedicated to monitoring all customs clearance operations on Cameroon's port platforms;
- Computerized control and monitoring of tax compliance.
- The implementation of a holistic risk management policy based on information ;
- The digitization of vehicle and container controls through the development of the COSMOS application, which enables fraud and contraband to be detected by simply scanning chassis references or container numbers.

### DGD'S DIGITAL PROCEDURES ARSENAL

The main applications used by the DGD are :

- ASYCUDA: Automated System for Customs Data from start to finish
- NEXUS+: geo-location cargo tracking system;
- SANAGA: Application for managing customs clearance certificates ;
- D-TECH (image server of scanned containers integrated into the DGD's secure Intranet) available for inspectors to improve control;
- CUSTAT: Customs statistics; DI, RVC, CIVIC documents issued by SGS and processed in CUSTAT;
- MASABLOR: Peripheral application for managing boarding authorizations ;
- PLASMAT: Application operated within the framework of the Single Transit Permit
- SYGEC: External Trade Management System used to issue DIs for goods not subject to PVI;
- PORTTRAN: CAMCIS peripheral application for transshipment management at the Port of Kribi;
- CAMCIS: New IT system for Customs (Development completed, testing and awareness-raising phase underway) - 100% dematerialization (paperless) ;
- COSMOS: digital control of vehicles and container goods.

### COLLABORATION WITH PARTNERS (DATA EXCHANGE INTERFACE)

- GUCE: e-Payment (electronic payment), e-Manifest (electronic manifest), e-Force single form ;
- DGI : FUSION (Taxpayer data exchange) ;

- SGS: DI, Invoices, D-TECH, CIVIC, RVC, AVI ;
- MINTRANSPORT: Securing customs clearance certificates ;
- Banks (through SYGEC) ;
- ART (Control of Telecommunications Equipment).

**NSANGUE PRISO Hermann/  
Source: DGD**





# The revamped public procurement system, a sector undergoing constant modernization

**By Karen Luxelle DIPENDE, Romeo Serge BILOA KONO & Jean Stéphane MBIDA**

*With the creation of the Ministry of Public Contracts in December 2011, the President of the Republic, His Excellency Paul Biya, set a new course in the reform of public procurement in Cameroon.*

**W**ith a view to continuous improvement, Cameroon is currently undergoing its 7th reform of the sector. The period leading up to 2011 was marked by a number of complaints, including the withholding of tender documents (DAO) by project owners, the poor quality of certain awards, a high level of site abandonment, the all-too-frequent delays in

launching calls for tender, non-compliance with procedures and award plans, the perpetual violation of regulatory deadlines, and the poor quality of many studies and DAO drafts. The changing roles of the various actors involved also give cause for comment. In the past, project owners and delegated project owners (MO/MOD) were responsible for maturing projects, awarding them and monitoring their

execution in the field. The service providers were responsible for carrying out the services. The Public Contracts Regulatory Agency (ARMP) was responsible for ensuring that procedures were carried out correctly, as well as for appeals and litigation. Thanks to the above-mentioned reform, the institutional architecture of public procurement has been enriched by the addition of a new player: the Ministry of

### Public Contracts (MINMAP)

The reform of the public procurement system is one aspect of public finance reforms undertaken in recent years in our country. The main orientations of this new framework include: reinforcing the quality of procurement, the transparency of procedures and the fair treatment of all actors, against the backdrop of the ongoing fight on corruption.

With regard to the operationalization of the public procurement reform, 2012 marked the beginning of its implementation, with successive evolutions taking place between 2012 and 2018. The architecture was initially characterized by the centralization of procurement at the level of MINMAP and its branches; followed by successive increase in the jurisdictional thresholds of the procurement commissions, with a view to gradually transferring control back to the commissions set up by the contracting authorities. The entry into force of the new Public Contracts Code, enshrined in Decree n°2018/366 of June 20th on the Public Contracts Code in 2018, formally endorses the new state of affairs through the principle of separation between the functions of awarding, control and regulation. Some major achievements of the reform over the 2012-2018 period. The implementation of the public procurement reform over this period has notably given rise to:

- Improved public procurement programming from

December 2014, with the anticipation and grafting to the publication of the project journal;

- The commitment of all contracting authorities to award all contracts before the April 30 deadline of each financial year, in order to devote the remaining eight (08) months to project completion;
- Programmed and unannounced checks on the performance of public contracts have helped to improve the quality of services. It should be emphasized that the signing of a circular in June 2012, introducing a visa prior to payment, has made it possible to rectify, and apply penalties (to the benefit of the Treasury) to a good number of service providers in order to guarantee the State's interest in the completion of projects;
- In the event of disagreement, the authority in charge of public procurement settles appeals and disputes, after cross-checking by a committee set up for the purpose. It should be stressed here that recourse is a palpable reality for any player who feels aggrieved by a procedure. A useful mechanism, it has made it possible to identify legal shortcomings in order to render the system impartial and objective;
- Setting up a list of experts to guarantee the quality of the analysis of

bids submitted by tenderers;

- The systematic sanctioning of actors guilty of bad practices in the event of performance failure, corruption, fraudulent declaration, etc. These main achievements of the reform were consolidated in a normative and legal way by a new contract code as of June 2018.

### The new public contracts code and its innovations since 2018.

In force since June 2018, the Public Contracts Code has raised to the rank of sacrosanct principles: efficiency and integrity on an equal footing with access to public procurement, transparency of procedures, and equal treatment of all candidates. Moreover, contracting authorities have full responsibility for procurement procedures, with the added bonus of extending their roles to private-sector legal entities benefiting from State funding or a financial guarantee. However, it should be noted that public companies are governed by Decree N°2018/355 of June 12 2018 setting out the rules applicable to public company contracts. Henceforth, the Board of Directors is a key player in the procurement of public companies: it approves the procurement plan, and grants authorization for over-the-counter contracts at the Directorate General.

Innovations include the creation of SIGAMP ( Internal



Structures for the Administrative Management of Public Procurement), the technical reconfiguration of procurement commissions, the creation of central control commissions responsible for prior control of procurement above a certain threshold, independent observers, bodies responsible for monitoring the execution of public procurement contracts, the body responsible for exter-

nal control of public procurement contract execution, and the independent auditor. Involvement of other actors in the public procurement system: Superior State Audit (CONSUPE), Cameroon National Anti-Corruption Commission (CONAC), Ministry of Finance (MINFI), National Financial Investigation Agency (ANIF), Ministry of the Economy, Planning and Regional Development (MINEPAT),

Prime Minister's Office, donors, internal and external auditors, etc.

In addition, procurement deadlines have been reduced, with tender submission deadlines (now set at between 25 and 50 days for publication of tenders) and evaluation deadlines (set at a maximum of 10 days for smaller projects).

The creation of new types of contract is also a major inno-

## **THE APPEALS REVIEW COMMITTEE, PREVIOUSLY MANAGED BY THE MINISTRY OF PUBLIC PROCUREMENT, IS NOW OVERSEEN BY THE ARMP**

*the new reform has led to a significant reduction in over-the-counter contracts from 46% to 10%.*

vation, such as quantifiable service contracts, framework agreements, etc. In addition, once a contract has been signed, the authority in charge of public contracts verifies the entire process leading up to the award. He or she approves the general and final accounts for works contracts, and the final invoice for all other types of contract, prior to payment. The Committee for the Examination of Appeals Resulting from Public Procure-

ment (CER) established by decree n°413/A/PR/MINMAP of December 8 2020, previously managed by the Ministry of Public Contracts, is now supervised by the Public Procurement Regulatory Agency (ARMP). Since its implementation by Circular Letter n°000002/LC/MIN MAP/CAB of February 15th 2021, the new reform has led to a significant reduction in over-the-counter contracts from 46% to 10%. This reform has also led to a sharp reduc-

tion in abandoned sites, a drastic reduction in contract splitting, the resumption of work by companies for works contracts and finally the strengthening of the fight against corruption in this sensitive sector.

With the development of Information and Communication Technologies (ICT), the Government of Cameroon has legally instituted electronic public procurement through COLEPS.



# The new look of the law on statistical activities

By **Michel OHANDZA**

*The President of the Republic, Paul Biya, promulgated Law no. 2020/010 of July 20, 2020 governing statistical activity in Cameroon. This new law concerns official statistics, i.e. the statistical activity of administrations and public and parapublic institutions.*

**W**hen the Minister of the Economy, Planning and Regional Development (MINEPAT) defended the draft law on statistical activity in Cameroon before the National Assembly's Economic Affairs Committee on June 18, 2020, at the Yaoundé Conference Center, he took to the podium and laconically justified its merits. By way of a compendious argument, Alamine Ousmane Mey maintained that the new law on statistical activity should enable Cameroon to «have all the levers necessary to draw up solid and relevant policies based on data that is collected, structured and satisfactory».

During the second ordinary session of Parliament, MINEPAT calmly and convincingly defended this bill, with its seven chapters structured into 25 articles, in order to get Members

of Parliament to « abrogate » the law of December 16th 1991 on censuses and statistical surveys, and in a way, « demodify » its implementing decree of May 7th 1993, signed by the Prime Minister, Simon Achidi Achu.

The 1991 law on « statistical census and surveys » and its decree « laying down the terms and conditions for implementing the law on statistical surveys » had therefore become obsolete, and their invalidity a preoccupation of the Government, to such an extent that a bill was submitted to parliament for approval.

The obsolete nature of the 1991 law was observed in relation to the new State fiscal regime adopted in 2018. It had become imperative to adapt the more than 20-year-old texts to the performance requirements recommended by the latter.



On the other hand, there were those commitments vis-à-vis international institutions that Cameroon had to fulfill. The Director General of the National Institute of Statistics (INS), Joseph Tedou, gave details in the daily government newspaper Cameroon Tribune on July 28 2020: «In relation to the national and international environment, it had become obsolete. At the national level, it did not incorporate the requirements linked to the State's fiscal regime centered on results-based management of public administrations (...) At the international level, Cameroon's adherence to the Fundamental Principles of Official Statistics adopted by the United Nations General Assembly (April 1994) and to the African Charter on Statistics (ACS) adopted by the Conference of Heads of State and Government of the African Union (February 2009), required the Government to transpose these international commitments into its own texts».

Since July 20 2020, users and producers of

statistical data have a new legal instrument at their disposal. The President of the Republic, Paul Biya, has promulgated Law no. 2020/010 of July 20, 2020 governing statistical activity in Cameroon. This new regulatory framework lays down the basic principles for the production of official statistics, the rules of professional ethics, the institutional framework for statistical production and the procedures for coordinating statistical activity. In accordance with law n°2020/010, official statistics will be produced within the framework of programs defined in the National Strategy for the Development of Statistics (article 4 of law 2020/10). Consequently, any statistical study of a national or regional nature, with the exception of internal administrative work requiring the collection of information from natural or legal persons, is subject to approval by the Minister in charge of Statistics (article 5).



## Budgetary Orientation Debate

# Cameroon puts transparency to the test...

By **Louis Paul Junior ENOUGA & Agnès Elsa MBEY**

*Thanks to the adoption of the laws of July 11, 2018 on the fiscal regime of the State and other public entities on the one hand and the transparency and good governance code on the other, innovations have occurred in the process of preparing, adopting and executing public budgets. Among these major innovations is the institutionalization of the Budget Orientation Debate (DOB). The aim of this government initiative is to create greater transparency in the management of public finances.*

**T**he purpose of the DOB is to enable Parliament to contribute to the definition of the macroeconomic and budgetary framework, and in so doing to appropriate and approve the budgetary policy choices and macroeconomic and budgetary assumptions underlying the draft budget currently being prepared. The organization of the DOB, which precedes the examination and adoption of the Finance Act, helps to increase transparency in the budgetary process, and somewhat decompartmentalize the activities of the executive and parliament in the preparation and adoption of the Finance Act.

In practice, 2019 marked the very first time that the Senate and the Assembly have worked together on this subject. This debate takes into account the orientations of certain laws adopted by Parliament and promulgated by the President of the Republic. This includes, for exa-

mple, the text on the Code of Transparency and Good Governance in the Management of Public Finances, promulgated by the President of the Republic on July 11, 2018.

«Why, the Budget Orientation Debate?», we still hear here and there within the opinion. Who better to explain it than the fiscal regime of the State and other Public Entities of July 11, 2018? Indeed, in Article 11, this regime enshrines and institutionalizes the Budget Orientation Debate in these terms: «Each year, before July 1, the Government transmits to Parliament the medium-term framework documents defined, Medium-Term Expenditure Frameworks (CDMT), accompanied by a report on the macro-economic situation and a report on the execution of the budget for the current fiscal year (...) On the basis of these documents and reports, Parliament organizes a budget orientation debate, in public session, but without a vote». In any case, the aim is

to involve parliamentarians in the preparation phase of the budgetary process, in order to better integrate the wishes of Cameroonians.

The budget debate is an opportunity to improve practices and procedures for preparing and adopting the State budget. Another innovation is the organization of a mid-year debate of this scope. It gives the legislature and the executive the opportunity to debate each year the conditions, tools and resources needed to ensure the medium-term sustainability of public finances, through better monitoring of public deficits. Through this debate, Parliament now plays an upstream role, contributing more effectively to the definition of the macro-economic and budgetary framework under preparation.

«I am delighted that the work begun in 2013, in particular the fight to improve public finance management, has reached a new level with the Budget Orientation Debate,



which we were able to obtain in extremis. We expect that by November, the suggestions that the people's representatives have made to the Government in relation to the 2020 budget will be incorporated, and above all that next year, this debate will take on even greater volume and depth». It was a visibly satisfied Joshua Osih who confided to the daily Cameroon tribune his feelings on the on the Budgetary Orientation Debate (DOB) in parliament in June 2019. The first of its kind! The June 2019 session of parliament was therefore unprecedented, since it was the very first time that the Senate and the National Assembly had given their opinions on the preparation of the budget as a prelude to the drafting of the Finance Law.

«... May this Debate take on even more volume and depth

...», wished deputy SDF Osih in 2019. Will it take on the volume and depth in 2020 as desired? The fact is that on July 07, 2020, parliament hosted the Budget Orientation Debate for the second time. The exchanges that day between the Minister of Finance (MINFI), Louis Paul Motaze, and the deputies were long and intense. The nation's elected representatives did not spare MINFI, asking for clarification on the Government's action to improve living conditions for Cameroonians. A salvo of questions was addressed to the government representative in relation to health infrastructures, road infrastructures, COURRIER DES REFORMES | N°001 - 2023 foreign debt... The reconstruction of the Far North region, in view of the 2,000 people displaced by insecurity. Four years after the first D.O.B., where do we stand? Is this in-

novation of the July 2018 law satisfactory?

This painful adoption has once again highlighted the efforts that still need to be made to better implement the Debate On Budgetary Orientation . It should be remembered that in the first year of its implementation in 2019, the tool had already fallen victim to missed deadlines. In 2020, MPs complained of the Executive's lack of interest in their proposals. For the Minister of Finance, these grievances could be explained by the novelty of the exercise, but also by the health context.



Kribi-Lolabe highway | @UpToDateAfrica

## Public-Private Partnership (PPP): how to provide better infrastructure for public services

**By Gilles SAF MESSOUA & Ludovic KENGNE**

*The National Development Strategy 2020-2030 (SND30) makes infrastructure development one of the main foundations on which the first pillar of the strategy rests, namely the structural transformation of the national economy. A series of major infrastructure projects worth 37,500 billion CFA francs are planned for the current 2020-2030 decade. As internal resources alone are unable to cover this amount, the government intends to give priority to the Public-Private Partnership (PPP) scheme for the realization of these major projects.*



PPPs fall into two categories: institutional PPPs and contractual PPPs. In the first category, one or more public administrations (including public enterprises and establishments) join forces with one or more private-sector partners to form a mixed-economy company to finance, build and operate a public or general-interest facility or service. In the second category, the same type of cooperation between the public and private sectors takes the form of a contract (public procurement contract). In the remainder of this paper, we will deal exclusively with contractual PPPs.

Although there is no single, universal definition, Public-Private Partnerships have a number of features on which several authors agree: long-term collaboration between a public entity and a private entity, the realization by the private third party of public assets through partial or total private financing, maintenance of the said assets and possibly the exercise by the private third party of a public service mission on behalf of the public entity, sharing of the risks inherent in the said collaboration, performance obligations assigned to the private third party. To recover the funds invested in the project, the public entity's private co-contractor is remunerated either directly by the users, through the pricing of the services offered to them, or by payments made by the public entity, conditional on the achievement of certain levels

of service performance. A combination of the two methods of remunerating the private partner is also possible.

To date, Cameroon has adopted a two-stage legal approach. On the one hand, prior to 2006, sector-specific laws governed PPPs in the fields of mining, oil, gas, ports, electricity, audio-visual, telecommunications, drinking water and sanitation, and electronic communications. On the other hand, a general law promulgated on December 29, 2006 governs partnership contracts and gives the following definition: «contract by which the State or one of its components entrusts to a third party, for a specified period, depending on the amortization period of the investments or the financing methods selected, responsibility for all or part of the following phases of an investment project:

- Design of the works or equipment required for the public service;
- Financing ;
- Construction;
- Transformation of works or equipment; Upkeep or maintenance; Operation or management;
- Operation or management.

Beyond this definition, it should be noted that Public Private Partnerships, or PPPs, are often presented to the public as an «alternative and innovative mode of financing» for such projects. While this is true, it should be pointed out that this pre-





*Route Nationale N°4-ECHANGEUR OBALA | @UpToDateAfrica*



sentation has the disadvantage of obscuring an equally important feature of PPPs: the optimization of public finances.

This latter notion simply aims to achieve an economic function consisting in «maximizing the benefits of a project for the public community with the minimum of public financial resources». This is all the more understandable given that the ultimate aim of any public investment project is to provide a solution to a clearly identified community need, and that the resources intended to finance it, whatever their source,

have a cost. This cost includes the «opportunity cost», i.e. all the benefits foregone because of not allocating these resources to another project. Unless we can draw on an inexhaustible pool of resources to satisfy all the needs of a community - which is virtually impossible even in the world's richest countries - we are faced with the inextricable equation of prioritizing projects according to available resources. This is what the State of Cameroon does every year when selecting the projects to be financed by the following year's Public Investment Budget. All projects selected after a prioritization





exercise based on predefined public policies (embodied in the program budget), are expected to be financed by «public procurement» or, in a few rare cases, by public management. Public procurement, it should be remembered, is the classic method of placing public orders with the private sector. However, in addition to the public contract, the French government has set up another form of public procurement, which is a derogation. This means that recourse to this mode is subject to the fulfillment of certain conditions. This is the «partnership contract», commonly known as the «Pu-

blic-Private Partnership» or «PPP contract».

A review of the legal framework governing partnership contracts in Cameroon reveals that one of the criteria for recourse to this type of public contracting is a «favorable financial balance sheet», compared with execution of the same project under public contracting (a combination of public procurement and public management). This balance is no more and no less than the «optimization of public finances», through the choice of the most appropriate public procurement method to



Travaux d'installation électrique à Edéa | ©UpToDateAfrica

achieve the economic function mentioned above: maximizing the benefits of a project for the public community with the minimum of public financial resources.

Experience has shown that, by taking into account in the comparative financial analysis the financial valuation of the many risks generally borne by the public contracting authority under Public Works Management, their transfer to the private co-contractor under a PPP can, in many cases, achieve the optimization sought with this latter mode of public procurement. The Partnership Contract Implementation Support Council (CARPA), the government's PPP expert body, is responsible for carrying out this financial assessment, for any project submitted to it by a public administration or a decentralized local authority, as part of a preliminary evaluation which consists of checking whether the feasibility studies for the said project make it eligible for execution under a partnership contract. To this end, CARPA uses a spreadsheet tool called the «Public Service Comparator». This is a complex financial model developed on Excel, which calculates the «Value For Money» (VfM), i.e. the difference in relative value between the discounted costs and benefits of the project under a partnership contract and those under a public works contract (MOP). A positive VfM means that financial resources are more optimized under a partnership contract

than under a public works contract, and the opposite is true when the VFM is negative.

It is precisely this concept of optimizing public finances that explains the interest shown in PPPs by the public finance reform policy to which the Government has been committed for several years, with the assistance of its Technical and Financial Partners (TFP). CARPA is one of the Structures for Setup (SMO) of the reforms envisaged within the framework of the Comprehensive Reform Plan Management of Public finance (PGRGFP) piloted by the Ministry of Finance. In this capacity, CARPA participates in discussions aimed at defining the reforms to be undertaken in PPP in order to achieve the objectives set. It also monitors or ensures the implementation of these reforms, and reports on their progress at sessions of the PGRGFP Piloting Committee, of which it is a member.

The reforms adopted as part of the PGRGFP, and for which CARPA is responsible for monitoring implementation over the 2022-2023 period, concern the following activities: (i) Revision of the PPP legislative and regulatory framework, taking into account experience gained in implementing the framework in force since December 2006, as well as compliance with the Transparency and Good Governance Code and the new State fiscal regime; (ii) Capacity-building for ac-



Mr. DIEUDONNÉ BONDOMA YOKONO,  
PRESIDENT OF CARPA

**IT IS PRECISELY THIS CONCEPT OF OPTIMISING PUBLIC FINANCES THAT EXPLAINS THE INTEREST SHOWN IN PPPS BY THE PUBLIC FINANCE REFORM POLICY TO WHICH THE GOVERNMENT HAS BEEN COMMITTED FOR SOME YEARS NOW, WITH THE ASSISTANCE OF ITS TECHNICAL AND FINANCIAL PARTNERS (TFPS).**



## MAJOR OUTLOOKS

tors involved in Partnership contracts.

The implementation of these activities is organized in Annual Operational Plans (AOP) for 2022 and 2023, with pre-defined target results. CARPA monitors the implementation of each POA, and reports regularly to the Steering Committee.

CARPA's activities under the POA 2022 include producing an annual report on the social and economic impact of PPP projects, as well as post-evaluation analyses to check whether the choice of PPP for each project is borne out by the actual project data. In this exercise, CARPA's technical tools are used to evaluate and value the risks retained by the public party in a PPP project. These tools are the @Risk software associated with the Public

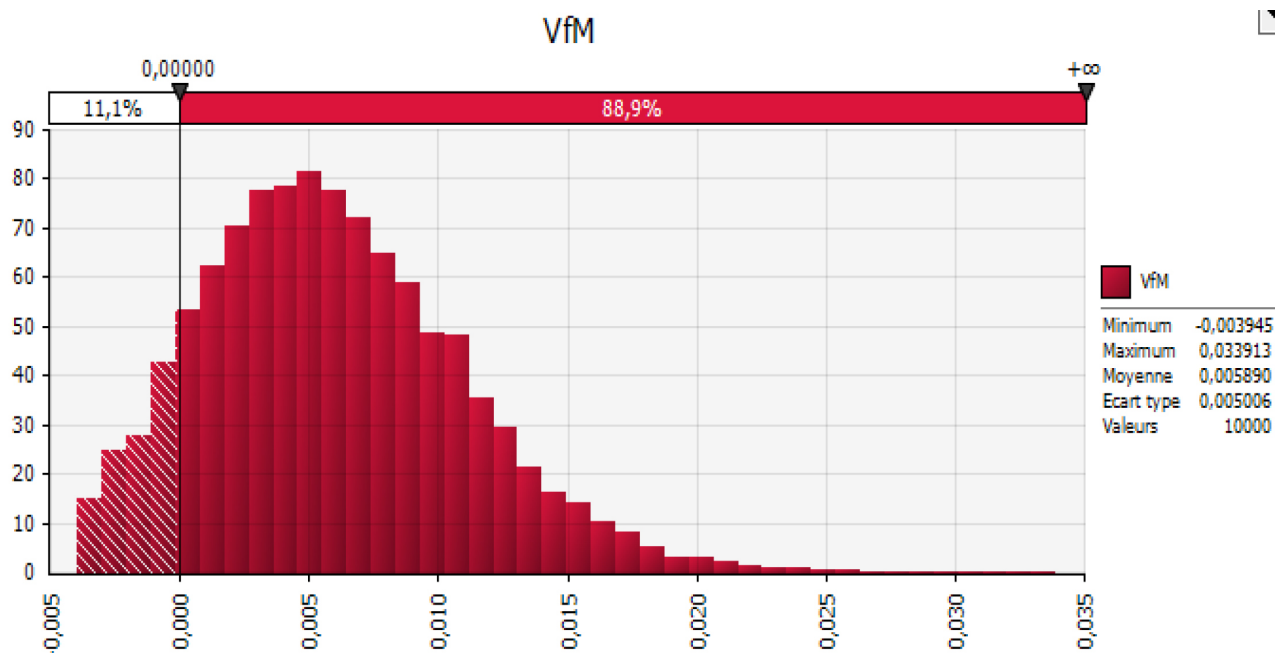
Service Comparator and the PFRAM (Public Fiscal Risk Assessment Model) application developed by the World Bank and the International Monetary Fund. @Risk enables stochastic analyses to be made of the risks borne by a public authority whose project is carried out under Public Works Management, as well as the residual risks it retains under PPP after transferring a large part of them to the private partner. Stochastic analyses (unlike deterministic analyses, which focus on a single scenario) incorporate the notion of probability of occurrence for each identified risk. The software then studies several scenarios for the occurrence of the latter, which differ from one another in the value assigned to the probability, and the associated value of the financial impact of the said risk. Seve-

ral pairs of values thus automatically generated (at least 5000) can then be used to draw the probability density and probability distribution graph not only for each risk, but also for all the risks likely to occur in the project's life cycle. In turn, each parameter analyzed in the project evaluation (IRR, NPV of profits, VfM) has its own resulting probability distribution.

The graph below illustrates the stochastic analysis performed on the VfM parameter explained above. This graph was obtained with 10,000 iterations (scenarios). 11.1% of these give a negative VfM (meaning that in 11.1% of cases, optimization of public finances is achieved through public project management), while 88.9% give a positive VfM (meaning that in 88.9% of cases, optimization



*Progress of work on the Yaoundé - Douala motorway ©UpToDateAfrica*



of public finances is achieved through PPP)

The PFRAM, or Public Budget Risk Assessment Model, is an analytical tool for assessing the budgetary costs and risks of public-private partnership (PPP) projects. It is designed to help governments assess the fiscal impacts of PPPs, as well as proactively manage these projects. Since its launch in April 2016, the PFRAM has been used as part of IMF and World Bank technical assistance, as well as by several states around the world (PPP units, finance ministries, state-owned enterprises) with a view to facilitating medium- and long-term control of the fiscal impacts generated by PPPs.

In the case of Cameroon, at the end of a series of training sessions organized by the World Bank since 2018 for the benefit of certain Cameroonian public admi-

nistrations, including CARPA, on the use of PFRAM, its practical exploitation began in the first quarter of 2022, under the leadership of the World Bank in Yaoundé, as part of the preparation of the Note On Economic Outlook prepared by the CAA for the end of April 2022. CARPA also supported the CAA in identifying the risks associated with the partnership contracts currently being drawn up under the aegis of Law no. 2006/012 of December 29, 2006 establishing the general regime of the same name.

CARPA continues to make use of all these tools, with the constant aim of controlling the risks borne by the State and its branches, and thus improving its financial performance.



## Treasury: why a single account?

By **Rosalie OMGBA & Idriss NCHOUWAT NJOYA**

*In 2007, notably with the Law of 26 December 2007 on the State's Fiscal Regime, the public treasury became involved in the reform of payment systems in the CEMAC zone, a situation that led to the creation and implementation of the Single Treasury Account and obliged the closure of the bank accounts of the various Paymasters General at the Central Bank (BEAC).*

**A**n important tool for optimising and streamlining cash management, the CUT aims to consolidate the State's cash position, streamline the processing of expenditure and revenue transactions in the treasury circuit and ensure smooth

budget execution through optimal cash management that avoids the accumulation of arrears. The implementation of the provisions of the Law of 11 July 2018 on the Fiscal Regime of the State and Other Public Entities, article 79 of which states that «all public resources, regardless

of their nature or beneficiary, are collected, managed and kept in a single account opened in the name of the Treasury at the Central Bank», will give a boost to the CUT. As an instrument for modernising the treasury management system, it is also in line with internationally recognised





standards and best practice, in accordance with the Law on the Code of Transparency and Good Governance. The Single Treasury Account, which is housed and managed by the Treasury's Central Accounting Agency (ACCT), is the sole interlocutor for the State's entire accounting network vis-à-vis the banking system, to which it is interconnected via the SYSTAC (Central African Teleclearing System) and SYGMA (Automated Large Value Payment System) platforms. However, the reform of the CUT has made it possible not only to centralise all the State's cash holdings to improve the rea-

dability of assets in real time (every evening at around 5pm), but also to produce the daily cash position and abolish the «poor zone» and «rich zone» divide. Also, with the aim of ensuring better programming of State expenditure throughout the national territory, reinforcing the credibility of the State's signature, which now intervenes on the market, and regulating payment times at national level to around three (3) months, a structure has been created within the Ministry of Finance, namely the Treasury Department, dedicated to planning and managing the cash position of public entities.

### Shortcomings identified

Despite the alignment with international standards, there are still a number of shortcomings to be noted, in particular the still partial scope of intervention of the CUT, the non-intervention of funds from other public entities (374 CTDs and 80 Public establishments); the large volume of public deposits still held in the banking system, whereas mobilisation of these deposits would have made it possible to resolve the concern relating to unpaid debts at the end of the financial year; recourse to borrowing when there are cash margins available; passive management of the State's cash position and a relative extension of payment deadlines.

Mindful of these shortco-

mings, there is a need to reform the system in two ways: by bringing national practices into line with international standards, and by complying with the criteria set out in the Economic and Financial Programme (EFP) agreed with the IMF.

### Current reforms of the CUT

Align the architecture of the CUT with best practices with the aim of improving the management of public entities; extend the scope of the CUT to all public entities with the aim of closing accounts opened in commercial banks and transferring the balance to the CUT; revenue collected must be rapidly centralised in the Single Account opened at the central bank on the same day; the retention of «idle» cash should be avoided with the aim of optimising the use of cash and investing the available surplus; an advantageous borrowing policy should be pursued with the aim of investing or using cash to pay expenditure before resorting to borrowing; the CUT should be reformed to ensure that budget management runs smoothly by avoiding the accumulation of payment arrears and the payment of interest on arrears due to non-compliance with the 90-day time limit.





# RADIOSCOPY

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PGRGFP 2019-2021

## An implementation rate hovering around 64%

**By Rodrigue MBARGA & Bouba HAMAN ADJI**

*Following the assessment of Cameroon's public finance management system according to the PEFA methodology carried out in 2017, the Government of Cameroon adopted the Comprehensive Reform Plan Management of Public finance (PGRGFP) 2019-2021 on December 13, 2018 at the 5th session of the Steering Committee of the Dialogue Platform on Public Finance. The said plan having the ambition to allow on the one hand to remedy a number of limitations identified during this assessment and to accompany the finalization of the transposition of the directives of the harmonized framework of public finance management and their internalization, on the other hand.*

It should be recalled that the overall strategic objective of this plan is to provide Cameroon with a transparent, high-performance Public Financial Management (PFM) system that complies with international standards, respects the legal and regulatory prerogatives and attributions of institutions and administrations, as well as those of other PFM actors, and resolutely places public finances at the service of the country's development and the well-being of its citizens. To achieve this, five (05) strategic axes have been identified. These are:

- **AXIS 1:** Strengthening budget preparation capacities and improving program-based budgeting;
- **AXIS 2:** Strengthening fiscal civic-mindedness and

budget resource mobilization capacities;

- **AXIS 3:** Strengthening budget execution control and management capacities;
- **AXIS 4:** Development of internal audits and verifications and external controls, as well as ;
- **AXIS 5:** Setting up and strengthening public finance management support functions.

Now in its final phase, the PGRGFP 2019-2021 has a completion rate of 64%, as ratified at the 10th session of the Steering Committee of the Public Finance Dialogue Platform (COPIL/PDFP) held on 15 December 2021.

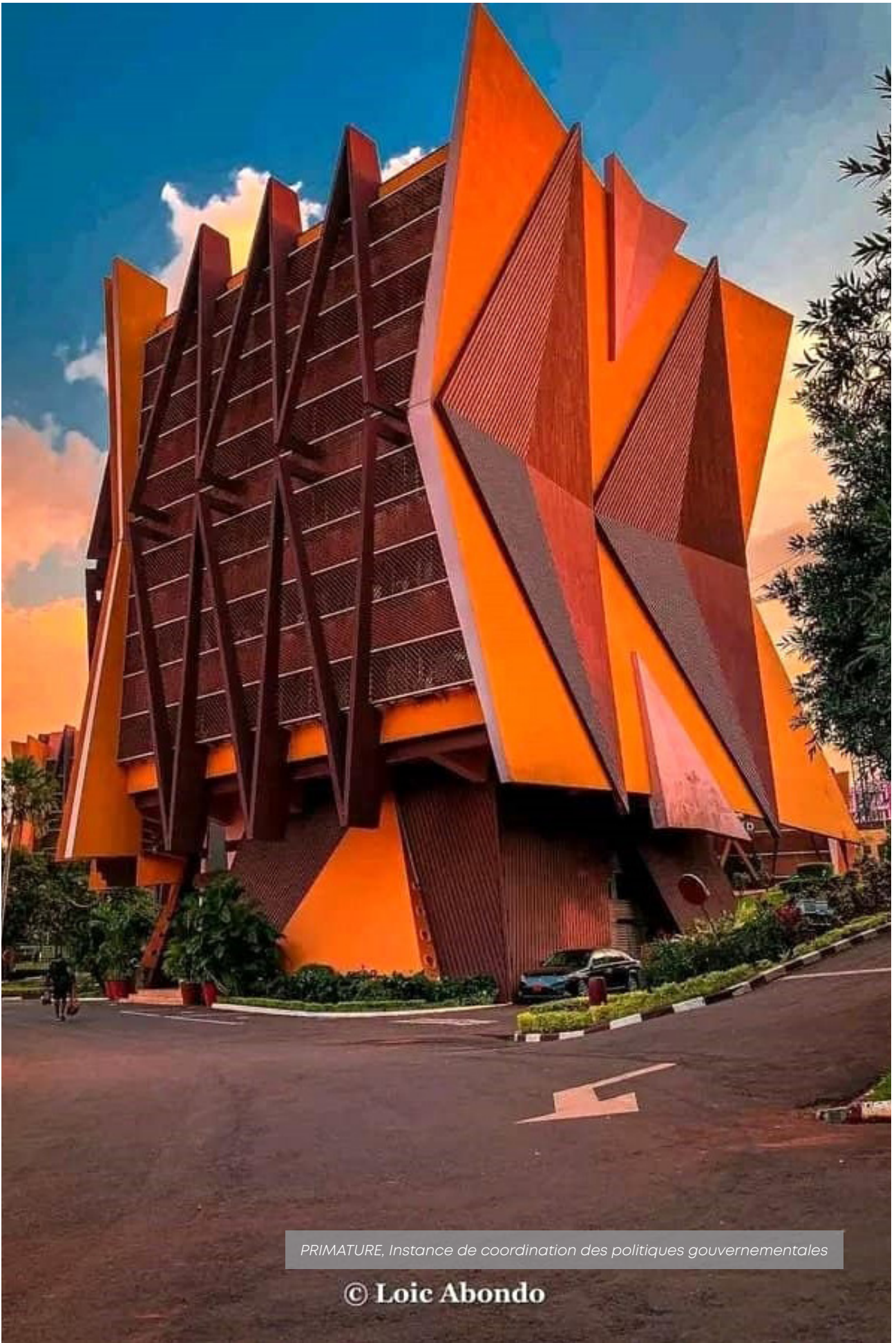
However, it should be noted that this plan has been broken down into Annual Operational Plans (AOPs) corresponding to the major projects to

be completed by the end of each year. Thus, we have the 2019 POA for the activities of the 2019-2021 PGRGFP to be implemented in 2019, the 2020 POA for those to be implemented in 2020 and finally the 2021 POA for the activities to be carried out in 2021.

The strategic objective of the 2019 POA was «to provide Cameroon with a transparent, efficient PFM system that complies with international standards, respects the legal and regulatory prerogatives and powers of institutions and administrations, as well as those of other PFM stakeholders, and resolutely places public finances at the service of the country's development and the well-being of its citizens». Its characteristics consisted of 5 strategic axes broken down

N°	Axis headings	Total Strategic Objective	Total Actions	Total activities	Total Resultats
Axis 1	Strengthening budget preparation capacities and improving program-based budgeting	5	13	51	132
Axis 2	Strengthening fiscal civic-mindedness and budget resource mobilization capacities	5	13	20	73
Axis 3	Strengthening budget execution control and management capacities	9	21	51	142
Axis 4	Development of internal and external audits and verifications externes	3	6	8	35
Axis 5	Setting up and strengthening public finance management support functions	5	9	12	45
<b>Total</b>		<b>27</b>	<b>62</b>	<b>142</b>	<b>427</b>

Table: Summary of the features of the 2019-2021 PGRGFP



*PRIMATURE, Instance de coordination des politiques gouvernementales*

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into 27 strategic objectives, themselves structured into 70 actions and 144 activities, giving a total of 223 results expected in 2019. At the end of its implementation, its implementation rate stood at 49.7%. While it is true that at the end of 2019, progress has been made by the reform Implementation Structures (SMOs), there is still considerable room for improvement. More specifically, less than half of the activities scheduled at the start of the year were completed satisfactorily in terms of the implementation criteria initially set. These include:

- The effective implementation of the RFE-AEP, including in particular the adaptation of the format of the finance law, the organisation and holding of the 1st Budget Orientation Debate (DOB), the adaptation of the methodological tools of the Planning-Programming-Budgeting and Monitoring chain;
- The ramping up of digitisation in the tax services, in particular with the commissioning of the «CAM-CIS» computer system for managing Customs operations;
- Setting up the institutional and organisational framework for accounting reform and cash management, followed by the launch of these activities;
- Strengthening transparency through increased publication of information on public finances in the various media chan-

nels, and the involvement of civil society organisations in public finance reform activities.

While we can be satisfied with this progress, a large proportion of this year's reform projects remained in progress or were not completed. Despite the difficulties in mobilising the expected funding, this under-performance is above all due to the lack of ownership of the reform objectives by the SMOs, as well as to the diffuse feedback resulting from the existence of several reform plans within the SMOs.

The 2020 POA had an implementation rate of 54.8%, an increase of 10.2% on the previous year. This appreciable result is due to the implementation of major reforms, such as

The transmission to the Prime Minister's Office (SPM) of a preliminary draft text establishing and operating the Interministerial Committee for Macroeconomic and Budgetary Framework and its operational units;

- The organisation of the 2nd budgetary orientation debate;
- The promulgation of law n°2020/010 of 20 July 2020 governing statistical activity;
- The transmission to the SPMs of a preliminary draft text organising the function of Programme Manager;
- The operationalisation of the CCMB;
- The ongoing contribution of the Directorate General of Taxes (DGI) and the Directorate General

of Customs (DGD) to the monthly work of the Treasury Committee in updating budget revenue and cash resource forecasts;

- Modernising the DGI website, with a focus on offering dematerialised online services;
- Securing the tax identification system (NIU) with online taxpayer registration.
- Among the major difficulties encountered this year were the low level of funding for reform activities and a lack of feedback on the activities carried out.

The 2021 Annual Operational Plan is 87.5% complete an increase of 59.7% on the 2020 result. This satisfactory performance is mainly due to the fact that, being in the final year of implementation of the 2019-2021 PGRGFP; most of the SMOs have completed the projects that were still in progress. These major reforms include:

- Signature of the Macroeconomic and Budgetary Framework Committee (CCMB) and holding of its 1st session on 4 June 2021;
- The reorganisation of the Interministerial Programme Review Committee (CIEP);
- The overhaul of programmes in line with the NDS 30 ;
- The gradual operationalisation of the GRB through the development of tools with the assistance of AFRITAC-CENTRE expertise;
- The signature of the application texts of Book V

## THE 2021 ANNUAL OPERATING PLAN STANDS AT 87.5% AT THE END OF ITS IMPLEMENTATION, AN INCREASE OF 59.7% COMPARED WITH THE RESULT FOR 2020.

*This satisfactory performance is mainly due to the fact that, being in the final year of implementation of the 2019-2021 PGRGFP most SMOs have completed the projects that were still in progress at that time*

of the General Code of Territorial Collectivities, the NB/CTD, the PC/CTD and the joint MINDDEVEL/MINFI order setting the CTD budget calendar;

- Communication on fiscal expenditure, particularly with Parliament;
- The formalisation of a permanent framework for consultation between the National Assembly (NA) and the Audit Office was formalised by an order signed by the President of the National Assembly (PAN).

Ultimately, after three years of implementation of the 2019-2021 Comprehensive Financial Management Reform Plan, while much has

been achieved, particularly in setting up the legal framework, it remains clear that the overall objective of «providing Cameroon with a transparent, efficient PFM system that complies with international standards, respects the legal and regulatory prerogatives and attributions of institutions and administrations, and resolutely places public finances at the service of the country's development and the well-being of its citizens», has not been fully achieved. This is borne out by the fact that 64% of the plan has been implemented.

However, in order to improve this result in future reform plans, efforts will have to be

made through : reporting information in the appropriate formats and ensuring that each implementing structure (SMO) takes ownership of the aims of the reform; ensuring that the SMOs budget sufficiently for reform activities so as to limit excessive recourse to one-off support from MINFI, and speeding up the completion of assistance projects with technical and financial partners (TFPs); improving the operational capacity of the permanent reform structure, the Budget Reform Division (DREF); and setting up an internal organisation within each SMO to discuss and implement activities



## Public finance reforms «Discourses» on the method

By Frédéric Jean-Marie ONDOA

*For over 10 years, Cameroon has been committed to modernizing its public finance management system. This process is guided by reform plans. Four such plans have been drawn up to date. The latest is the updated Comprehensive plan of Reform Management on Public Finance (34% completion rate, by June 2022). While the implementation of these plans has not always been easy, they have often received high marks from Cameroon's technical and financial partners.*

**T**he reform of Cameroon's public finances is orderly, planned, structured, etc. To justify it, here is this «step back» in history. The State's new fiscal regime (2007) and the Growth and Employment Strategy Paper (DSCE) called for a reform of the public finance management system. In 2009, Cameroon adopted the 05-year Public Finance Modernization Plan (PMFP) for the period 2010-2015. In 2016-2018, the modernization of Cameroon's public finances continued unabated.

One of the highlights of this three-year period was the start of the internalization of CEMAC directives on public finance into Cameroon's body of legal texts. In 2011, the member states of this institution adopted six directives constituting the harmonized framework for public finance in the sub-region, including CEMAC directive n° 01/11 UEAC-190-CM-22 of December 19, 2011 relating to finance laws in the sub-region, CEMAC directive n° 06/11-UEAC-190 CM-22 of December 19, 2011 relating to the code of transparency



## AS AT 15 JUNE 2022, 34% OF THE REFORMS PLANNED FOR 2022 HAD BEEN IMPLEMENTED.

*«the initial results for 2022 give grounds for optimism.*

and good governance in the management of public finances in the CEMAC zone, ... At the end of 2018, the Comprehensive Plan of Reform Management on Public Finance (PGRG FP) was adopted for the period 2019-2021.

On the subject of its implementation, on December 15, 2020, during the 8th session of the Steering Committee of the Public Finance Dialogue Platform (COFIL/PDF), at the Yaoundé Hilton Hotel, the head of the European Union (EU) delegation in Cameroon, spokesman for the technical and financial partners, Arnaud Demoor, declared (Sic): «A lot has been done, but it is more than certain that not all the measures set out in the PGRG FP 2019-2021 will be implemented (...) We hope to find the means to make up for the delays caused by Covid-19, but also the means capable of giving implementation its cruising speed in 2021.»

However, the ambitions of the said PGRGFP did not materialize...

Period 2021-2022!!.. give way to the «Updated Comprehen-

sive Plan of Reform Management on Public Finance». It is an improved version of the PGRGFP 2019-2021, because, on the one hand, it focuses on the most structuring projects likely to have an impact, in the very... short... term, on the Cameroonian public finance management system, and on the other hand, because it is an extension of the ambitions of the PGRGFP 2019 2021 that were not materialized. The activities included in this latest variant of the reform plan target the achievement of 287 results by 2023.

Implementation of the updated Comprehensive Reform Plan 2022-2023. As of June 15, 2022, implementation of the reform projects scheduled for 2022 had reached 34%. This statistic was given at the 11th session of the Steering Committee of the Public Finance Dialogue Platform (COFIL/PDFP). A very satisfying statistic, given the reaction of Arnaud Demoor, leader of the community of technical and financial partners: «... the first results for 2022 give cause

for further optimism». These results have been achieved (as stated by Finance Minister Louis Paul Motaze), «in a delicate context since 2020, amplified by the negative consequences of the Russian-Ukrainian conflict, which have adversely affected the sound execution of Cameroon's state budget...». Statements of authority, panegyric, laudatory, with heavy doses of optimism. Certainly a good omen for the continued implementation of the updated PGRGFP...



Mrs. BOUMSONG Sophie, Head of the Budget Reforms Division (DREF)

## «The DREF monitors and evaluates the global plan for public finance management»

Interview conducted by Frédéric Jean-Marie ONDOA

**Good morning, and thank you, Mrs. BOUMSONG, for receiving le courrier des réformes de Finances Publiques. What role does your Division play in implementing these reforms?**

Good morning. Thank you for giving us the opportunity to explain the missions entrusted to us. It is important to note that the DREF is a young structure. In fact, it was in 2008 that a Presidential Decree established a structure within the MINFI organization entirely dedicated to Public Finance Reforms (PFR). This development is part of the modernization drive triggered by the adoption of Law n°2007/006 on the Fiscal Regime of the State (RFE). This law led to the implementation of a series of reforms in various domains of public finance, in a coherent and structured manner. The DREF is therefore the structure that serves as the

linchpin of the PFR steering bodies - the Public Finance Reform Steering Committees and the Platform Committee for Dialogue on Public Finances - two steering committees chaired by the Minister of Finance, which were set up by the Government as part of the public finance reform process. In this capacity, it coordinates the activities involved in the planning, implementation and monitoring/evaluation of global public finance reform projects. In addition to this leadership role, it is responsible for the implementation of certain reforms, notably those aimed at consolidating the performance approach within the administration and improving budget transparency.

**Could we therefore affirm that DREF is at the center of the PFR operationalization process?**

Yes, to the extent that it supports the Minister of Finance in monitoring the implementation

**NO REFORMS ARE INITIATED BY DONORS. THEY SUPPORT THE IMPLEMENTATION OF PUBLIC POLICIES DEFINED BY THE CAMEROONIAN AUTHORITIES.**

*The performance culture continues to take root in the public administration through budget documents such as PPAs and RAPs, and through the appointment by Ministers of performance managers (programme managers, action managers and management controllers).*

of reforms. But in operational terms, it is the administrations (MINFI in its various components, MINEPAT, MINMAP, MINDDEVEL, MINFOPRA, ARMP, INS, CAA, CARPA, Audit Bench, National Assembly, Senate and even civil society), each in its own field, that are implementing the reforms.

**On this last point, a large segment of the population believes that reforms are solely the result of international pressure. What do you think?**

Reforms are initiated by public administrations, and this is the logical approach given that they are operational bodies who, on a day-to-day basis, feel the limits of their actions and seek ways to remedy them. To do this, it is sometimes necessary to carry out diagnoses and in-depth audits, which lead to recommendations and decisions. These decisions can range from the simple (reorganization of services, change in working methods, etc.) to the more complex (paradigm shift in budgeting or accounting, acquisition of an integrated IT application, etc.). As a result, we end up seeking the support of our partners, in the form of technical assistance or funding, to help us attain our objectives. It must be admitted that sometimes our technical capacities are weak, and technical assistance helps us to overcome this.

**If we've understood you correctly, Public Finance Reforms (PFR) are exclusively financed by foreign partners?**

Not at all. Public policies, including reforms, are defined and financed primarily by state resources. Now, it's possible that the need for resources is extremely significant. In that case, we resort to grants or loans. Technical and Financial Partners (TFPs) therefore intervene via these support mechanisms to bolster the government's momentum.

**As far as PFR are concerned, how do you judge their evolution?**

If we look back at the period since the introduction of the Fiscal Regime of the State (RFE) in 2007, significant progress can be credited to the PFR. In terms of revenue, performance has been remarkable, with improved revenue forecasts and a significant increase in tax revenues, which have doubled in a decade. Budget preparation has also evolved considerably, with better coordination between planning, programming and budgeting, and improved support for ministerial departments during the budget preparation stages. The introduction of performance-based budget preparation, execution and monitoring/evaluation. All ministerial departments and institutions present their annual budget by program, with objectives and performance indicators, in the form of an annual performance plan (PPA), and report on budget execution in the annual performance report (RAP). Changes are also evident in accounting, with the introduction of accrual accounting for assets and liabilities, in procurement, and in transparency, with budget data made available to the public via the various public finance websites, etc. But of course, not everything is perfect, and



there is much to improve, hence our ongoing commitment.

**Listening to you, it appears that all is well with the Public Finance Reforms (PFR). However, the Global Public Finance Reform Plan (PGRGFP) has been updated. Isn't this an acknowledgment of failure?**

The PFR has made progress, although not as much as is needed to achieve the objectives set out in the Global Plan. This is what I tried to demonstrate earlier. And indeed, in 2021, and you're right to point this out, the PGRGFP was updated for the period 2022-2023. When a program is disrupted during its execution cycle, it's quite normal to revisit it and make

the necessary adjustments. This was the case for the PGRGFP. The reasons for updating it are well known to all. Elaborated for the 2019-2021 period, the implementation of the PGRGFP was confronted as early as 2020 with the COVID19 crisis. A health crisis that prevented us from carrying out our activities serenely. When the crisis ended in 2021, the members of the dialogue platform on public finance management deemed it appropriate to update the PGRFP for the period 2022-2023. This extension now gives us the opportunity to catch up and finalize the PGRFP action plan. With the support of the Implementing Structures (SMO), who spare no effort on a daily basis to implement the updated PGRFP, we have every reason to hope that we will achieve the expected objectives.





# GLOBAL PLAN OF REFORM OF PUBLIC FINANCES

**01**  
AXIS

Strengthening budget preparation capabilities and improving program budgeting

**02**  
AXIS

Strengthening tax compliance and budget resource mobilization capacities

**03**  
AXIS

Strengthening control and budget execution capacities

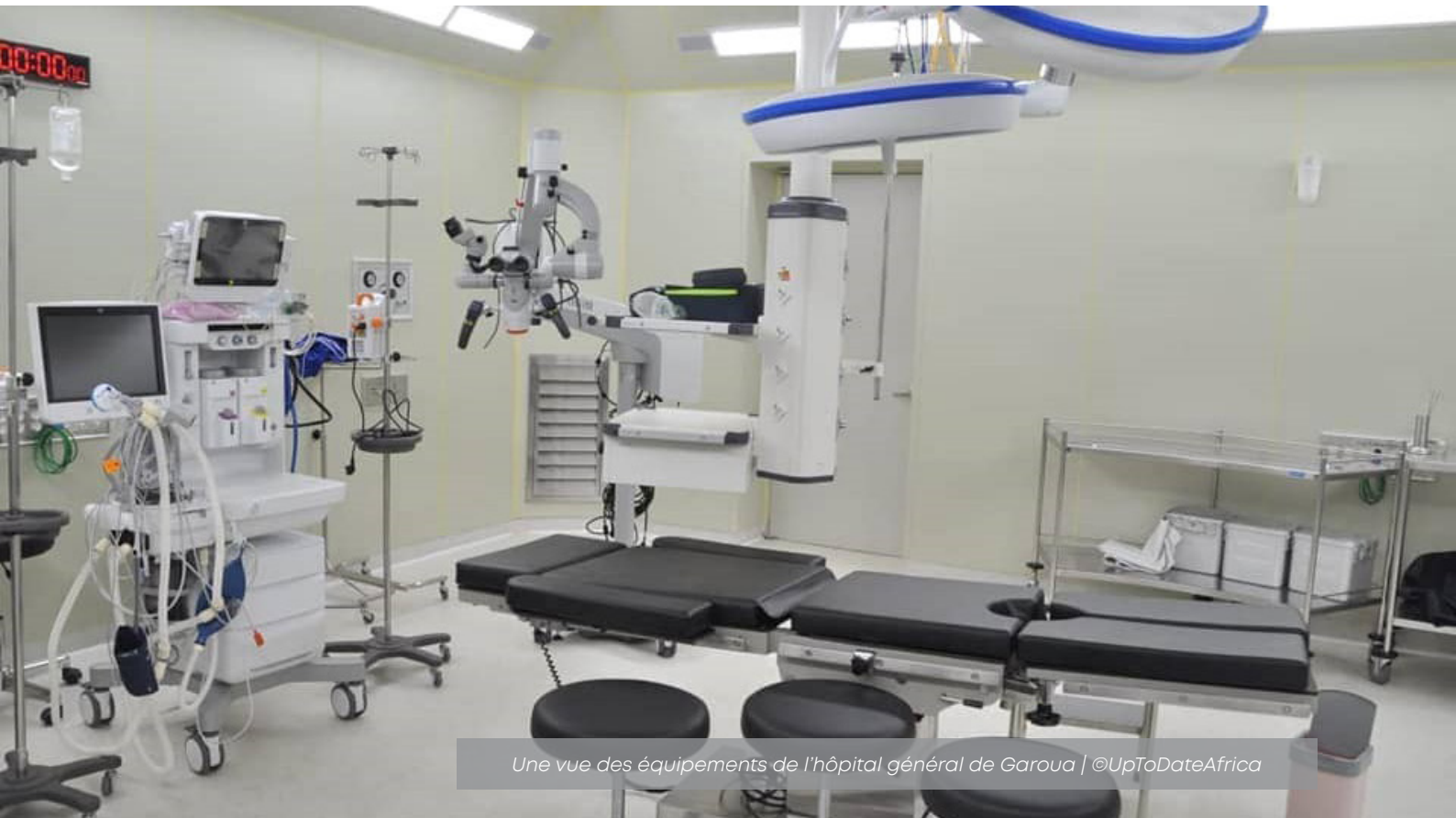
**04**  
AXIS

Development of internal and external audits and verifications

**05**  
AXIS

Setting up and strengthening PFM support functions

Ministry of Finance  
Budget Directorate General  
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Une vue des équipements de l'hôpital général de Garoua | ©UpToDateAfrica

Public (para)enterprises and establishments

# Reforms to ensure transparency and performance

By SHM

*The revision of Law n°99/016 of December 22, 1999 to down the General Rules and Regulations governing public establishments and public enterprises took place against a backdrop of structural reforms, marked in particular by the disengagement of the State, which led to the privatization, liquidation and rehabilitation of Enterprises, as well as the liberalization of our economy.*

The latter required a refocusing of State activities, with the dual aim of «less State and, above all, better State». The proposed revision of this law has made it possible to support economic reform projects, social development and, above all, growth. However, the 1999 law had not lived up to the expectations of the government and our society. It had real limitations, given our ambitions for economic development and the competitiveness of our companies. Indeed, over and above the

simple failure of the implementing regulations to accompany it, this law presented a number of shortcomings that needed to be corrected, particularly in terms of:

- i. typology of Public Administrative Establishments and Public and Parastatals Sector Companies;
- ii. clarification and consistency of the formalities to be completed for the creation and establishment of Public Capital Companies (SCP) and Mixed Economy Companies (SEM);



- iii. reinforcement of the governance system;
- iv. clarification of the notion of trusteeship;
- v. strengthening the system for monitoring and evaluating the performance of Public Establishments and Enterprises

In addition, the normative and institutional framework has been enriched by new strategic and legal instruments, including :

- the vision of an emerging Cameroon by 2035, put forward by the HEAD OF STATE and translated into the Growth and Employment Strategy Paper (DSCE);
- the OHADA Uniform Act on Commercial Companies and Economic Interest Groups;
- CEMAC Directives N°02/11-UEAC/190-CM-22 on the General Regulations of Public Accounting;
- the 2004 laws on decentralization;
- Law n°2007 /006 of December 26, 2007 on the State Fiscal Regime.

All of which militated in favour of fundamental reform, in light of the competitiveness and performance requirements expected of Public Enterprises and Establishments.

Two (02) separate laws were promulgated: law n°2017/010 of July 12, to down the General Rules and Regulations governing public establishments and law n°2017/011 of July 12, 2017 to down the General Rules and Regulations governing public enterprises. These two texts contribute,

one, to improving the supply of public services, and the other, to supporting the performance and improving the competitiveness of our companies.

More specifically, the law on the General Statute of Public Establishments contains a number of important innovations: Firstly, it diversifies the forms that these establishments can take. Indeed, the law takes into account the vast scope of public service intervention, by enshrining not only the classic Establishment Public Administrative form, but also allowing the creation of new forms in the financial, educational and social sectors. It also provides for the creation of Public Establishments of a Special Nature. Secondly, it clarifies the control mechanisms, the role of which falls to the technical and financial supervisory bodies.

In this respect, in addition to monitoring the consistency of the Public Establishment's activities with the sectorial policy implemented by the Government, the role of the technical supervisory body has been strengthened in terms of monitoring the performance of Public Establishments, with the Minister responsible for technical supervision being required to submit a report on the life of the Public Establishment to the President of the Republic at the end of each financial year.

Finally, the improvement of functional governance has justified the clarification of the roles of corporate bodies and the strengthening



of controls, in order to guarantee the quality of public service provision and ensure the effectiveness, efficiency and effectiveness of public service for the benefit of our populations. It is this concern to improve public service provision that justifies the new requirement for Public Establishments to draw up budgets in sub-programs, consistent with the State's Strategic Instruments. In addition, the law re-establishes the constitutional power of the President of the Republic to appoint to the highest offices of the State, based on Article 8 of our Fundamental Law.



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In the same vein, it reaffirms the principle that Public Establishments are subject to the principles of Public Accounting, in line with the 2007 law on the State's Financial Regime.

As for Law n°2017/011 of July 12, 2017 to lay down the General Rules and Regulations governing public enterprises, it responds to the concern for simplification in relation to the nomenclature laid down by the 99 law; which borrows the semantics of Public and Parastatals Sector Enterprises. This law affirms our country's alignment with an international commitment, in this case the OHADA Uniform

Act on the Law of Commercial Companies and Economic Interest Groups.

Incidentally, in order to promote the flexibility and competitiveness of Public Enterprises, the law has exempted them from the constraints of Public Procurement, while organizing, internally, mechanisms guaranteeing transparency, competition and fair pricing, in accordance with the provisions of Decree n°2018/255 of June 12, 2018 to lay down the common rules applicable to the contracts of Public Enterprises.

In addition, the law clarifies the liability of Public Enterprise managers, in line with

the provisions of the Penal Code, adopted by the National Assembly only a few years ago. This much-needed alignment will further protect public assets and re-establish the authority of criminal law. In so doing, the aim is to contribute to the quality of public service, through responsible management of public funds. As a result, financial offences resulting from the mismanagement of public enterprises will now be prosecuted as misappropriation of public assets, and no longer simply as misuse of corporate assets.

Subsequently, clarifications were made through the pro-

## THE LAW RE-ESTABLISHES THE CONSTITUTIONAL POWER OF THE PRESIDENT OF THE REPUBLIC TO APPOINT TO THE HIGHEST OFFICES OF THE STATE

*it reaffirms the principle that Public Establishments are subject to the principles of Public Accounting, in line with the 2007 law on the State Financial System.*

visions of the decrees of June 19, 2019, which, on the one hand, specified the application modalities of certain provisions of the said laws and, on the other hand, set the categories of Public Enterprises, the remuneration, indemnities and benefits of their managers. Aspects relating to the exercise of supervisory authority, the functioning of decision-making bodies, senior management and staff, and management procedures were also regulated.

58.3% of Public Companies have brought their bylaws into line with the 2017 laws, compared with 69.1% of Public Establishments. It should be pointed out, however, that in compliance with the provisions of the law, public companies with a private shareholding are no longer eligible for this requirement. Nevertheless, certain entities continue to remain outside

the scope of the regulations in force, namely those with the status of Public Industrial and Commercial Establishment, which leads to difficulties in their management methods and categorization. In addition, the absence of effective frameworks for consultation between the supervisory authorities and public enterprises prevents the activities carried out by these entities from being harmoniously aligned with the State's sectorial public policy objectives. In this respect, we note the lack of control over the preparation of program budgets within public establishments, and the partial feedback of information to the technical and financial supervisory bodies required for the monitoring and evaluation of activities. What's more, the State's strong presence in competitive sectors through its subsidy policy is still strongly felt.

To provide better support for the State, the Minister of Finance signed circular n°04918/MINFI of July 05, 2022 governing performance contracts between the State and public enterprises and establishments.

This text, which could remedy the shortcomings of plan-contracts and minimum-objective contracts, would enable public enterprises to make a greater contribution both to the achievement of sectorial public policies and to the State budget through the dividends, they pay out.





## Budget planning for 2024-2026: The priorities are known

*They were presented on August 16, 2023 in Yaoundé at the opening of the Expanded Budget Programming and Associated Performance Conferences (CEPB-PA). The ceremony was co-chaired by the Minister Delegate to MINEPAT, Paul TASONG, and the Minister Delegate to the Minister of Finance, Yaouba Abdoulaye, in the presence of a number of government members.*

**B**etter planning, better prioritization and better programming. The Extended Budget Programming and Associated Performance Conferences (CEPB-

PA) are organized around this triptych. The main aim of the ten-day event is to fine-tune government budget programming for the three-year period 2024-2026, and the resulting performance.

Specifically, the aim will be to examine the administrations' so-called «adjusted» Medium-Term Expenditure Frameworks (CDMTs), in light of the strategic orientations of the Head of Government,

as well as the recommendations arising from the budget orientation debate organized in July 2023 in Parliament. These meetings will provide an opportunity to ensure the consistency of programming over the three-year period 2024-2026, and to focus on the detailed preparation of the 2024 budget.

Opening the proceedings on behalf of the Minister of the Economy, the Minister Delegate to MINEPAT pointed out that the 2023 session of the CEPB-PA takes place in a difficult economic and financial context, marked by exogenous and endogenous shocks that continue to affect the State's public finances, with the corollary of a shrinking budgetary space. In such a context, «the implementation of the strategic orientations of the 2024-2026 triennium calls for greater prioritization, in order to make investment choices that best contribute to achieving the objectives set by the SND30», emphasized Paul TASONG. The Head of piloting then called on administrations to respect the budget envelopes notified by the Head of Government, to complete ongoing projects and to register new projects within the limits of available budget margins.

Among the investment priorities for the 2024-2026 triennium, MINDEL/MINEPAT an-

nounced the protection of disadvantaged social strata and socio-economic inclusion, including the gradual reconstruction of the North-West, South-West and Far-North regions, the continuation of the Social Safety Net project and the implementation of Universal Health Coverage, as well as the National Gender Policy; the finalization of the modalities for the full commissioning of infrastructure resulting from major first-generation projects still underway, and the start-up of major second-generation projects, including the electricity sector reform program (PForR); implementation of the SND30 Initial Impetus Plan (P2I), to step up the promotion of the industrial sector and the structural transformation of the national economy; deepening of the decentralization process, with the creation of a local civil service and the gradual increase in the allocation to the RLAs; intensification of the import-substitution policy, to increase local production and productivity, and reduce dependence on the outside world.

According to an initial analysis of the 2024-2026 government program, investment requirements are estimated at 5,495 billion FCFA, for the continuation and completion of 357 projects. To finance these interventions, the Go-

vernment intends to strengthen the expansion of the tax base, seize the opportunities offered by climate finance, put in place mechanisms to reduce the accumulation of undisbursed committed balances, and make greater use of Public-Private Partnerships (PPP).

To ensure the smooth running of the 2023 CEPB-PA session, the Director General of the Economy and Public Investment Programming presented the practical details during the opening ceremony. In his presentation, Isaac TAMBA discussed, among other things: the determinants of public spending during the 2024-2026 triennium, the criteria for examining MTEFs, the documents to be produced by each administration, and the protocol for exchanges between MINEPAT-MINFI teams and the various administrations. It should be remembered that the Enlarged Budget Programming and Associated Performance Conferences are a key event in the State budget preparation process. They bring together MINEPAT and MINFI teams, program, research and budget managers, as well as public administration management controllers and civil society actors.

**SOURCE :** [www.minepat.gov.cm](http://www.minepat.gov.cm)





## Autonomous Sinking Fund (CAA) the State's secular arm in optimizing public finance management

By Benjamin OMBE

*Over the last ten (10) years, the CAA has undergone a transformation that is reflected in the constant and ongoing optimization of its logical performance framework.*

### Performance-based management

In terms of performance management in public finance management, institutional reforms at the CAA are materializing at the managerial level of public establishments, through two performance management concepts: Results-Based Management (RBM) and Program Bud-

geting (PB). With regard to results-based management (RBM), the coordination and management control structure has been strengthened in order to periodically monitor and evaluate the performance of CAA structures, using appropriate tools (logical framework matrices, the PPA (Annual performance project), activity reports, results chain). On this point,

CAA is continuing to develop the indicators best suited to the evaluation of its activities and its specific features.

As for the program budget, although the CAA currently presents its budget to the Board of Directors in the form of a medium-term budget, a study is being carried out to propose the mechanisms for a compliant budget



document, adapted to the CAA's missions.

### **Accounting management and Information System (IS)**

With regard to accounting management, which is governed by private law accounting standards, significant progress has been made to comply with the relevant OHADA AU (AUDCIF = Uniform Act on Accounting Law and Financial Information). The presence of the Statutory Auditor alongside a team of in-house accountants has helped to improve the mana-

gement of this activity, which encompasses both operating accounting and the accounting of Cameroon's public debt, as well as that of projects deemed to be priorities by the government. By highlighting the qualities required of financial and accounting information: reliability, sincerity, transparency, reporting of financial statements, principles which are in line with those advocated by governance in matters of public finance.

With regard to the Information System (IS), the emphasis is on improving the I.S. by simplifying operations on

02 points: the elimination of double entries; the transition from a system with several business applications (project payment management (Sigid and Tom2pro), financial asset management and capital markets (SEMS), and the public debt management application (Csdrms), which is currently being finalized, to an improved version (Meridian), thus moving from a multi-application system to an integrated, interfaced system, the ERP, which currently already takes into account the operations of support functions, namely payroll, accounting and budgeting.



*Adolphe Noah Ndongo, the Chief Executive Officer of the Caisse Autonome d'Amortissement (CAA)*

As part of its commitment to transparency and good governance, CAA also produces the Monthly Conditions publication on public debt, as well as the Annual Activity Report, and has a regularly updated website (www.caa.cm).

## Organizational reforms

The reforms carried out in Cameroon to improve financial and administrative governance have also affected the public establishment sector. Created by decree on August 28, 1985, the CAA was quickly brought into line with the 2017 law on the general status of Public Establishments through its implementing decree No. 2019/033 of January 24, 2019, concerning its reorganization. In terms of innovations in relation to the 1985 founding text, these include, among others: the designation of the CAA as a public establishment of a special nature (with regard to its accounting management, which complies with OHADA standards of private law, and with regard to the financing agreements entered into by mutual consent between Cameroon and donors); the presence of an Auditor in place of the Censors, to control and monitor accounting management, with the expected result of certification of the accounts; the presence of an elected staff representative on the Board of Directors; the strengthening of CAA's resources (project and program management commissions and resources gene-

rated by the management of securities dematerialization); the highlighting of performance management and the framing of Trustee/Board of Directors/General Management governance.

In the same vein, following the decree reorganizing the CAA, compliance with the legislative and regulatory framework continued with the revision and validation in June 2020 of the organizational chart dating from 2015. This organizational chart aims to achieve a better balance between, on the one hand, the deepening and broadening of the valid missions and, on the other, the rationalization of its organization based on the managerial principle of separation between design and operational activities. To this end, the «support functions» (legal, accounting and budgetary, management control and internal audit, communications, IT) support the activities of the CAA's «business line» (debt management and project financing, dematerialization of securities and management of financial assets).

In addition, the organization chart reaffirms the organization of CAA's missions into Front Office (Financing Negotiations), Middle Office (Public Debt Research and Analysis) and Back Office (Settlement Operations), according to the three «business lines» traditionally carried out by public debt management agencies.

## Missions

CAA plays a key role in implementing the country's public policy reforms. In terms of public debt, it is responsible for carrying out forward-looking studies on the commitments of the State and its agencies; providing the government with the analyses required to formulate the country's debt policy; contributing to the search for, study and negotiation of external and internal financing for the State; studying requests for loan approval and retrocession to be submitted to the Minister of Finance; issuing public loans and retrocession; evaluating and servicing debt, etc. In terms of public debt management, the CAA plays a key role in the implementation of the country's public policy reforms. In terms of capital market management, it is responsible for the codification, safekeeping, circulation and administration of securities and related financial instruments, and for managing and implementing the securities dematerialization process. It also carries out, on behalf of the State, all operations relating to the issuance of negotiable public bills. On August 24, 2022, CAA inaugurated its new headquarters building. This futuristic building should enable it to fully carry out its current and future missions.

**Source : CAA/DIVCOM**







Technical and Financial Partners (TFPs)

## ***10 years of fruitful collaboration on public finance management for development***

**By Marc Désiré BEKONO BEKONO,  
Head of the Reform Partnership Implementation Monitoring Unit in the Budget Reform Division of the Directorate General of Budget**

*Initiatives to reform the Public Finance Management (PFM) system in Cameroon have always been taken in a sovereign manner by Cameroon with the technical and/or financial support of its traditional partners in the field, which are the International Monetary Fund (IMF), the World Bank (WB), the European Union (EU), the African Development Bank (AfDB), the French Cooperation through the French Development Agency (AFD), the German Cooperation through GIZ and KfW, Canadian Cooperation and the United Nations Development Programme (UNDP).*

The aim of this article is twofold: (i) to shed light on the existing relationship between Cameroon and the TFPs with regard to the implementation of public finance reforms in Cameroon over the last ten years, and (ii) to show the contribution of each development partner to the implementation of these reforms. The three main parts of the report deal respectively with: (A) instruments for piloting and monitoring public finance reforms in relation with TFPs (B) some key PFM reforms carried out with the support of TFPs.

### **Instruments for steering and monitoring public finance reforms in conjunction with TFPs**

With the support of its partners, Cameroon designs and implements public finance reforms on a cyclical basis, through three-year plans drawn up not only to address the shortcomings of the PFM system detected by evaluations, but also to take account of norms, best practices and international stan-

dards in the field. Since 2007, a permanent dialogue has been established between Cameroon and its TFPs to ensure rigorous and transparent monitoring of public finance management (PFM) reforms. At the institutional level, a framework for steering the reform has been established, notably with the creation by the Prime Minister, Head of Government, in 2007, of the piloting Committee of the Public Finance Dialogue Platform.

Chaired by the Minister of Finance, this strategic dialogue body includes representatives of Cameroon's public administrations that are stakeholders in the public finance management system (some ministerial departments and public establishments, parliament, the Audit Office), civil society organisations and the private sector, as well as representatives of the TFPs that are supporting public finance reform. Twice a year (usually in May and December), this body rigorously assesses the implementation of the reforms contained in the reform plan

and provides the most appropriate strategic guidance to the operational implementation teams. Given the importance of this dialogue for the various parties, the minutes of the sessions of this body are systematically signed by the Minister of Finance and the technical and financial partners represented by the World Bank and the European Union.

In addition, the monitoring of reforms by the TFPs is ensured by the « Public Finance Sector Committee» (CSFP). Co-chaired by the European Union and the World Bank, the CSFP includes representatives of bilateral and multilateral partners such as AFD, the ADB, the IMF, German cooperation through KfW and GIZ, and the UNDP. The Ministry of Finance, in particular the Budget Reform Division, is a regular participant.

### **Some key PFM reforms carried out with TFP assistance**

Generally speaking, Cameroon's technical and financial partners have made Public Fi-

**THE PARTNERSHIP BETWEEN  
THE GOVERNMENT OF  
CAMEROON AND THE TFPs IN  
PUBLIC FINANCE REFORMS IS  
UNAVOIDABLE**



financial Management (PFM) a major focus of their aid to Cameroon. This aid ranges from project support to budget support programmes. On the strength of this commitment from donors, many reforms have been completed, and others are underway or being implemented.

### French Cooperation

Over the past ten years, French development aid has been involved in public policy dialogue on PFM reforms, through multi-faceted assistance: project support, sector budget support and global budget support.

- Budget support to assist Cameroon in implementing the reforms set out in the various economic and financial pro-

grammes agreed with the International Monetary Fund (the most recent being budget financing for the 2017-2019 and 2022-2024 periods);

- Sectoral budget support to assist Cameroon in implementing social public spending (the latest being budget financing for the 2017-2019 and 2020-2022 periods). These include support for the Chèque Santé project in the North, improving the supply of basic education in the North and East, and support for the Filet Sociaux programme;
- Project support enabling the mobilisation of technical assistance in support of public finance management reform initiatives, in particular re-

forms relating to accounting and the reliability of data in order to move towards greater transparency, better management and certification of the State's accounts. This support for financial governance under the Financial Governance Support Project (PAGFI) is divided into several phases:

- The aim of the 1st phase (now closed) was to build the capacity of the main actors in public finance reform to deal with the new concepts developed by the 2007 law on the State's fiscal system, by strengthening unified management of public finance reform, providing targeted assistance to the working groups of





the Ministry of Finance departments responsible for budget reform and accounting reform respectively, and strengthening training institutions involved in public finance.

- A 2nd phase (underway since 2019) aimed at strengthening the State's capacity to control and manage the execution of its budget through accounting reform and cash management optimisation. In particular, this assistance is aimed at deploying the new single Treasury account, switching Cameroon over to accrual accounting and introducing budgeting by allocation.

### **German Cooperation**

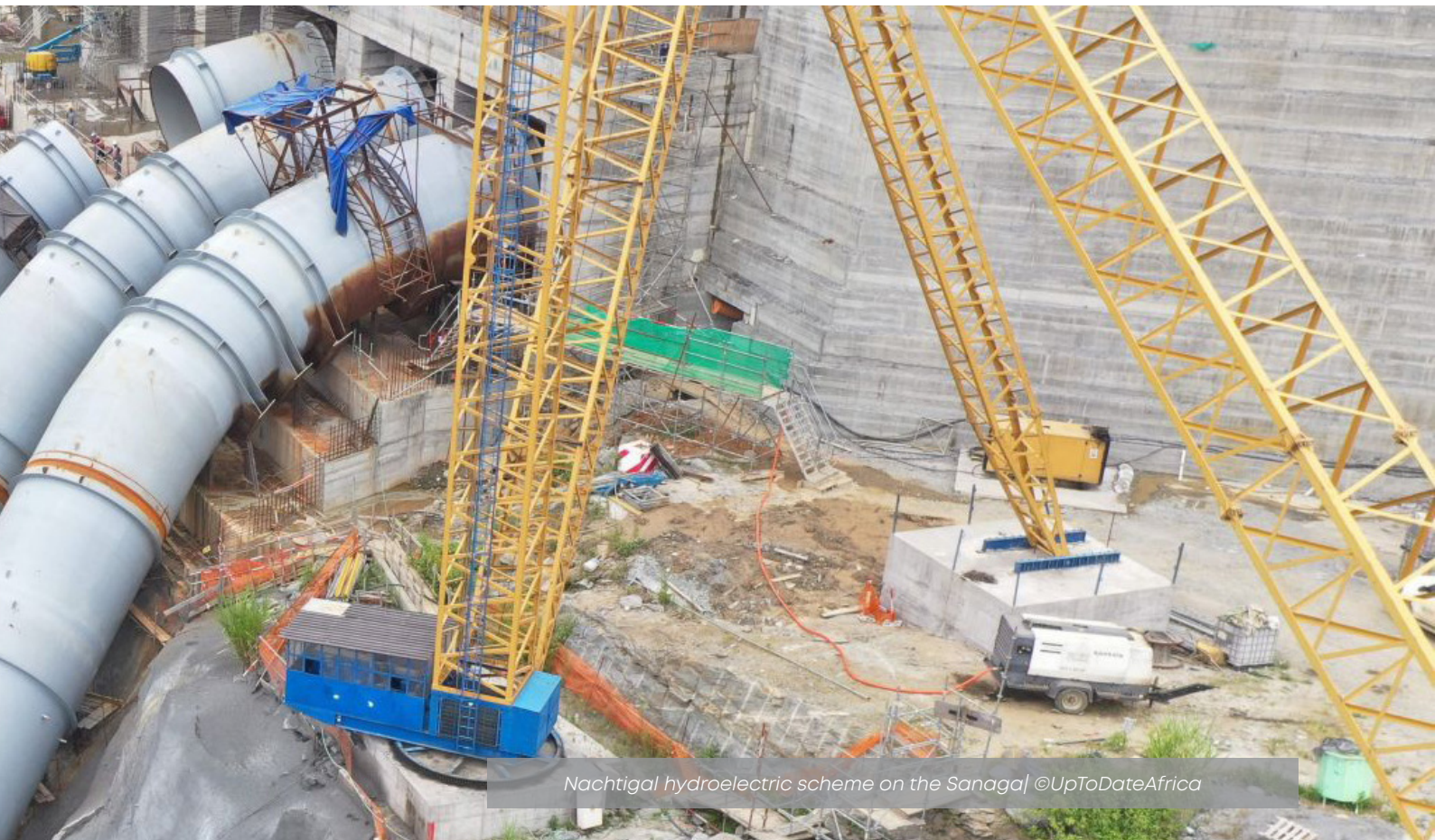
In 2014, the Government and the Deutsche Gesellschaft

für Internationale Zusammenarbeit (GIZ) set up the Public Finance Modernisation Support Programme (PAMFIP). In its initial phase (2014-2017), PAMFIP I enabled the Government to adopt an IT Strategy Document for Integrated Public Finance Management (SIGiFiP). It has contributed to extending the functionalities of the PROBMIS application. It assisted in the drafting of a Management Control Manual. PAMFIP I also contributed to the development of CARPA's reference tool for the comparative financial analysis of PPP projects, which has been used in Cameroon since April 2016. It also assisted in the development, validation and implementation of a 2016-2018 strategy and a 2016 training plan for public finance re-

form. PAMFIP I has also supported the evaluation of tax expenditure, which includes other taxes such as corporate income tax and personal income tax.

Set up for the period from September 2017 to August 2020, PAMFIP II has in particular (i) supported the integration of gender-related aspects into the ministries' MTEFs and programme budgets; (ii) strengthened the key processes for preparing and executing the national budget; (iii) developed the national tax administration's capacity to collect taxes through an inter-institutional data-sharing platform between the DGI and the DGD in order to learn more about the tax system; and (iv) supported the development of the tax administration's capacity to





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collect taxes through an inter-institutional data-sharing platform between the DGI and the DGD in order to learn more about the tax system. ((joint controls)). Concluded for the period from September 2020 to August 2023, the current PAM-FIP III aims in particular to (i) strengthen the DGI's capacity to carry out transparent tax audits based on reliable data; (ii) build capacity for rule-based, gender-sensitive and development-oriented budget management; (iii) improve relations between the State and the CTDs in the area of local finance. GIZ is also working on the modernisation of the taxpayer registration process and has also supported the development of an approach for preparing the Budget Orientation De-

bate in Cameroon. PAMFIP has developed and tested internal control, management control and product cost evaluation within pilot administrations (MINDDEVEL, MINSANTE, MINESUP). A process for capitalising on and generalising on these pilot experiments is currently being developed. In addition, Cameroon and KFW have set up a programme to modernise the IT system of the Directorate General of Taxes, which involves developing integrated management software, purchasing equipment (computers and peripherals) and training DGI staff.

### European Union

In general, the European Union assumes the role of

assisting the Government in steering reforms. In order to reconcile the Ministry of Finance's need for support in monitoring and coordinating the reforms contained in the various reform plans and the need for better coordination of support from Technical and Financial Partners for public finance reforms. While in the past its support was based on projects, the situation has changed since 2016 with sectoral budget support and complementary support. In terms of project support, the European Union assisted public finances through the Programme for Improved Governance and Transparency in Public Finance (PAGT/FP), from 2006-2011. The programme has 3 components: (i) drawing up and implementing a comprehensive public

finance reform plan known as the Public Finance Modernisation Plan; (ii) strengthening internal and external control and archiving; (iii) improving the statistical system and monitoring the implementation of the poverty reduction strategy;

The Public Expenditure Programming Improvement Programme (PAPDEP), 2007-2011. 2 components: (i) operationalisation of sectoral and ministerial strategies with multi-year costed programmes and (ii) introduction of programme-based budgeting;

The Public Finance Reform Support Programme (PAR-FIP); 2012-2015. 3 components: (i) implementation of a comprehensive public finance reform plan; (ii) strengthening of internal and external control; (iii) improvement of the statistical system and monitoring of the implementation of the poverty reduction strategy;

The Customs Modernisation Support Programme (PAP-MOD); 2012-2015. Assisting with the implementation of the customs reform plan.

With budget support since 2016, the European Union has been assisting Cameroon in areas related to transparency, parliamentary, judicial and administrative controls, and domestic revenue mobilisation (Net Fiscal Impact of EPAs). It also provides horizontal support by strengthening the operational capacities of the Budget Reform Division, producing public finance statistics, financial decentralisation and building

the capacity of civil society organisations (CSOs) in the area of public finance.

The European Union's budgetary support assists Cameroon in implementing the reforms set out in the various economic and financial programmes agreed with the International Monetary Fund. The EU financed the 2007 and 2017 PEFA assessments. The same applies to the 2023 evaluation currently underway.

### **Some key PFM reforms carried out with the World Bank**

Using the project support formula, the World Bank and Cameroon have set up the Public Financial Management Transparency and Control Capacity Building Project (PRCTC); the Public Expenditure and Statistical System Efficiency Improvement Project (PEPS), which aim to: (i) consolidate the reform of programme budgets at central level and in selected sectors; (ii) contribute to better management of public enterprises and establishments; (iii) improve the quality of public investment in selected sectors; (iv) improve the efficiency of the public procurement system and strengthen the statistical system; (v) improve the quality of public investment in selected sectors; (ii) contribute to better management of Public Enterprises and Establishments; (iii) improve the quality of public investment in selected sectors; (iv) improve the efficiency of the public procurement system and build capacity for better service delivery; and



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(v) strengthen the use of statistics for policy-making. The PEPS is currently underway and has contributed to improving the budget preparation procedure and to developing a number of tools to assist in the budgeting, development and implementation of public investment projects. The project is deploying dedicated technical assistance to the Directorate General of Budget for organisational management of the implementation of budget reform. Within the framework of the Development Policy Support Operations for Fiscal Sustainability and Inclusive and Sustainable Growth (DPO), the World Bank is interested in: (i) Tax revenue mobilisation through improved tax administration and the adoption of a medium-term revenue mobilisation and tax mobilisation strategy, (ii) Governance of public enterprises, (iii) Financial decentralisation, and (iv) Treasury management reform, including digital payments from the Treasury to natural and legal persons.

The World Bank is also supporting the government in the process of modernising its public finance management through periodic public expenditure reviews. After the last review in 2018, WB teams are currently in the field as part of the public finance review, the conclusions of which will be published in 2023.

**Some key PFM reforms carried out with the African Development Bank**

The African Development

Bank has been supporting public finance reform in Cameroon for many years. It provides budgetary and institutional support. In particular, it has financed the Competitiveness and Economic Growth Support Programme (PACCE), which has assisted a number of structural reforms in the area of public finance, including: (i) the transposition of the CEMAC directives; (ii) the improvement of strategic planning and the quality of public investment; (iii) the improvement of the legal framework for public procurement with the adoption of the 2018 Public Procurement Code (CMP) as well as the implementing texts; (iv) the 2013 and 2014 external audit of public procurement; (v) the regulatory act making the revised Project Maturation Guide enforceable. In addition, in 2022, the AfDB instructed an institutional support project (the public finance governance support project) aimed at assisting efforts to: (i) mobilising revenue by modernising tax administration through the dematerialisation of the system and, (ii) improving the quality and efficiency of public spending through targeted support to control structures in order to strengthen transparency and accountability.

**Some key PFM reforms carried out with the International Monetary Fund**

The Public Finance Department (FAD) and the IMF's Regional Technical Assistance Centre for Central Africa (AFRITAC Centre) are provi-

ding technical assistance in the design and implementation of reforms. The IMF's technical assistance missions cover a range of topics, from domestic revenue mobilisation to improving the efficiency and transparency of public finance management, including expenditure control, improving the efficiency of public investment and cash management, gender-responsive budgeting (GRB), identifying and monitoring budget risks, governance of public enterprises, financial decentralisation and stores accounting.

In addition, as part of the Economic and Financial Programmes signed with Cameroon, the IMF and the TFPs

concerned are monitoring a series of structural reforms and benchmarks, the implementation of which is boosting Cameroon's PFM system. Indeed, after the first economic and financial programme with the International Monetary Fund between 2017 and 2020, Cameroon concluded a new three-year agreement in June 2021 under the Extended Credit Facility and the Extended Credit Facility. This new agreement paved the way for other agreements with our main TFPs, notably the World Bank, the African Development Bank, the Agence Française de Développement and the European Union. This budgetary aid is conditional on the implementation of reforms in

sectors whose development appears essential in order to allocate financial resources effectively and efficiently. Logically, public finance reforms occupy a privileged place.

In conclusion, the partnership between the Government of Cameroon and the TFPs in public finance reforms is unavoidable. It has been steadily strengthened over the years as the various reform plans have been implemented. The steering of reforms has increased with the operationalisation of the DREF. A real dynamic has been observed, and TFP support is essentially consistent with national priorities, to the great benefit of Cameroon



M. Marc Désiré BEKONO BEKONO,  
Chef de la Cellule du suivi de la Mise en Œuvre du Partenariat  
en Matière des Réformes/MINFI/DGB/DREF





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*Christine Andela, Civil Society Reference Group for Public Finance Transparency*

## «If all the debates give rise to guidelines, I think there will be positive feedback».


***Le Courrier Des Réformes: There are platforms between the government, development partners and civil society on the evaluation of public finance reforms in Cameroon. How do you assess this approach by the government?***

Christine Andela: I occupy a privileged position insofar as I have been on the Steering Committee of the Platform for Dialogue on Public Finance since its first session. This is the result of civil society's plea to participate in public policy-making bodies. I have the privilege of being the memory of civil society's participation in this forum. I have to say that a lot has changed since the first session, insofar as, at the time, civil society was neither sufficiently

organized nor strengthened, and it had no specific role in public finance. Through the Public Finance Reform and in particular with the 2018 laws, we have a legal framework for our participation and contribution to the reflection on Public Finance in general and on Public Finance Reform in particular. We can only be satisfied with this evolution of what I call governance in Cameroon.


***Do you think that involving civil society has made the Program Budget a little more practical?***

Let me tell you, in concrete terms, civil society's role in relation to component 5 of the



We've come a long way, because issues of citizen participation in public policy were not taken for granted.

*This was far from a given insofar as when we said Public Finance, it was the preserve of the technocracy of the Ministry of Finance or the banks.*



Comprehensive Reform Plan is to support management. Its role is very clear in this Reform Plan. We must disseminate information. The fact that our role at Platform level is that of facilitating the dissemination of information is very important. Here is an example. When Covid-19 came along and the government was obliged to adopt a collective budget, we automatically organized a citizen information and awareness campaign on the Finance Act to explain why the collective budget had to be adopted and what implications this might have for sectorial budgets. We visited all 10 regions, even explaining in local languages...

As far as the Program Budget is concerned, there have been changes, but there is still a long way to go. There may be times when we give the impression that we are following the Program Budget, but in reality, we are sticking to the practices of the Means Budget. This is why one of the demands of civil society is to clarify the various programs that are financed. Here we understand the difficulty faced by public authorities, because they themselves are organized into sectorial ministries and not into programs. There is already a need for consultation between public services or central administrations, so that they can harmonize this notion and know which departments are in a specific program and are financed at the level of this program and not necessarily at the level of the ministries.

***When we listen to you, we can say that the reforms made so far are going in the right direction...***

We've come a long way, because issues of citizen participation in public policy were not a given. As far as public finance was concerned, it was far from being a given insofar as when we said public finance, it was the preserve of the technocracy of the Ministry of Finance or the banks. The Comprehensive Reform of Public Finance is a long-term process, but we are confident that if the interplay of actors continues as it is, it will change the landscape of Cameroon, especially as Decentralization, with the entry of the Region on the scene, is pushing us to rely on this new player who never worked in the first system, which was the Budget of means. The Region has never experienced this system. It's the right time to put down roots in good practices, and I think that if all the debates give rise to orientations, there will be positive echoes.

**Interview conducted by Frédéric ONDOUA**

# Relive the highlights of the Inter-ministerial Programme Review Committee (CIEP 2022)

*Under its new format, the Inter-ministerial Program Review Committee (CIEP) aims, according to the provisions of the decree of June 30, 2021 of the Prime Minister, Head of Government, reorganizing it to «Ensure the proper formulation of programs and associated objectives, as well as the reliability of performance indicators, with regard to the priorities set in the State's strategic planning documents; Ensure compliance with the perimeters of the programs of ministerial departments, while ensuring the coherence of government action...»*





Speech at the opening ceremony of the CIEP 2022 by H.E. Louis Paul MOTAZE  
Minister of Finance, Chairman of the Steering Committee of the dialogue platform on public finance reforms



Family photo



Concertation between the eminent members of the CIEP







*Passage of delegations on Monday, 30 May 2022*



*Passage of delegations on Tuesday, 31 May 2022*



# HIGHLIGHTS



## *Passage of delegations on Wednesday, 1 June 2022*



## *Delegations on Thursday, 02 June 2022*



# HIGHLIGHTS



## Passage of delegations on Friday, 03 June 2022



## Passage of delegations on Monday, 06 June 2022



# HIGHLIGHTS



## *Delegations on Tuesday, 07 June 2022*



## *Delegations on Wednesday, 08 June 2022*



# HIGHLIGHTS



MINDEF



DGSN



MINREX



MINJUSTICE

## Delegations on Thursday, 09 June 2022



MINDEVEL



MINEPAT



MINFI



DREF, lecture des recommandations

## Passage of delegations on Friday, 10 June 2022





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