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**CIRCULAR-LETTER N°** \_\_\_\_\_ **/CL/MINFI/MINDDEVEL OF** **04 JAN 2024**  
relating to the Execution, Monitoring and Control of the Execution of the budgets  
of Regional and Local Authorities for the 2024 financial year.

**The Minister of Finance**

**TO**

**The**

- **Presidents of Regional Councils;**
- **Presidents of Regional Executive councils;**
- **Mayors of City Councils;**

**The**

- **Mayors;**
- **Finance Controllers;**
- **Public Accountants.**

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This Circular Letter, done pursuant to the provisions of Law No. 2019/024 of December 24, 2019 on the General Code of Regional and Local Authorities, specifies the practical terms relating to the Execution, Monitoring and Control of the Execution of the budgets of the Regional and Local Authorities (RLAs) for the 2024 financial year.

The execution of the RLA budgets for the financial year 2024 is taking place in an international environment marked by the gradual recovery of the world economy, despite some persistent uncertainties, namely:

- the deterioration of climatic conditions which would negatively impact agricultural yields;
- continues disruptions of supply chains caused by the Russian-Ukraine conflicts and the resurgence of tension in the Middle East and the consequences of these conflicts on the prices of consumer goods;
- continues depreciation of the euro against the US dollar, which leads to an increase in the cost of servicing the external debt and imports.

In 2023, the International Monetary Fund (IMF) estimates the growth of the world economy at 2.8%, compared to 3.4% in 2022. This decline was mainly due to economic slowdown recorded in most regions of the world. Global inflation is expected to slow to 7%, from 8.7% in 2022.

In 2024, the IMF forecasts an improvement in global growth, with a rate of 3.0%, assuming an attenuation of inflation and other effects of the Russian-Ukrainian crisis and tensions in the Middle East. The inflation rate would be at 4.9% for the global economy.

In the CEMAC zone, BEAC forecasts a slowdown in economic activity, with a growth rate estimated at 2.7% in 2023, after 2.9% in 2022. This situation would continue to be sustained by inflationary surges and the pursuit of a restrictive monetary policy. Overall, growth is projected at 2.9% in 2024. As for inflation, it is expected to fall to 2.7% in 2023, compared to 5.2% in 2022, which remains below the community standard of 3% set by CEMAC.

At the national level, growth has been revised to 3.9% in 2023, compared to 4.2% retained for the initial finance law, due to the deterioration of the outlook for the world economy and the latest developments in the national situation.

Concerning the use of Gross Domestic Product (GDP), household consumption should increase by 5.4% after 3.1% in 2022, due in particular to the favourable evolution of agricultural income, consumer credits and transfers of the diaspora. On the other hand, investment is expected to slow to 2.6% compared to 3.4% in 2022, linked to the drop in public investment.

Regarding prices, inflation is estimated at 6.7% in 2023, compared to 3% initially forecast, taking into consideration the readjustment of fuel prices at the pump and its induced effects on other products, notably the significant increase in the prices of food products and transport.

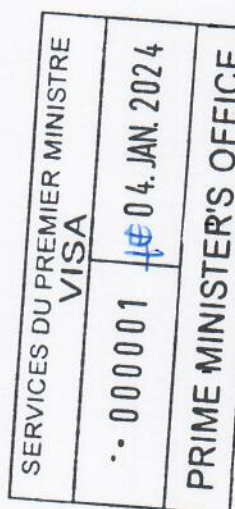
In 2024, Cameroon's economic outlook remains positive, although marked by uncertainties linked to the international environment. Real GDP growth is projected at 4.5%, including 4.6% for the non-oil sector and 3.2% for the oil sector.

In particular, at the RLA level, economic growth should be driven by companies in the following branches of activity:

**Primary sector** : "industrial export agriculture and exportation" (5.2% projected growth), "food crop agriculture" (2.5%), "livestock and hunting" (4.1%), "Forestry and logging (3.6%) and "fishing and fish farming" (3.2%);

**Secondary sector**: "agro-food industries" (5.7%), "other manufacturing industries" (6.5%), "Buildings and Public Works" (5.6%), "production and distribution of water and sanitation" (3.8%);

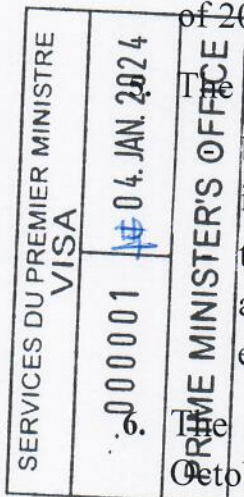
**Tertiary sector**: "trade and repair of vehicles" (3.5%), "transport, warehouses and communication" (6.3%), "restaurants and hotels" (4.7%), "education" (4.7%) and "health and social action" (4.1%).



Overall, inflation at the national level is expected to slow slightly, under the assumption of price control at the global level and thanks to adjustments and measures to combat price increases implemented by the Government.

## I. GENERAL PROVISIONS

1. RLA budgets are enforceable from January 1<sup>st</sup>, 2024 and covers the calendar year.
2. Expenses committed, liquidated and ordered till the 31<sup>st</sup> of December 2024 financial year, must be acknowledged and can be paid by the public accountant, during the additional period, which goes from January 1<sup>st</sup> to 31<sup>st</sup>, 2025 for the settlement of operations order at the closing of the financial year.
3. The execution of RLA budgets is subject to modern public finance management standards in particular, the requirement for performance in public action at the local level, which involves the evaluation of previously set objectives, on the basis of reliable indicators.
4. The execution of the RLA budgets in terms of revenue and expenditure must obey the rules and procedures in force. The economic nature of revenue and expenditure, as well as the accounting of treasury operations must comply with decrees No. 2021/3352/PM and No. 2021/3353/PM of June 17, 2021 respectively, setting the general framework for presentation of the accounting plan of RLA and the budget nomenclature of RLA . However, pending the implementation of the necessary prerequisites, the RLA may use, on a transitional basis, the nomenclature and the sectoral accounting plan of the RLA of 2010.



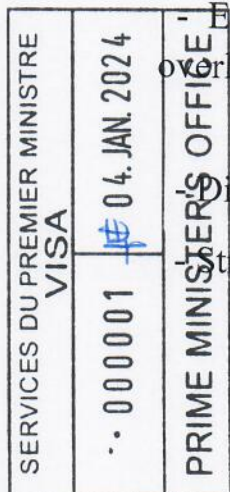
The execution of RLA budgets must be done in compliance with:  
budgetary and accounting principles as defined by the laws and regulations in force in this area;  
the principle of separation and incompatibility of the functions of authorizing officer and accounting officer. However, these actors must exercise their respective responsibilities in close collaboration.

The Finance Controllers of the RLA must no longer affix, after the date of October 15, 2024, the budget visa on the draft contracts (order letters and contracts) to be placed on the budgets of RLAs, with the exception of supply contracts of which delivery details do not exceed one (01) month, as well as multi-year contracts, or in the event of an express exemption from the Minister in charge of finance.

7. The Unique Identification Number (UIN) is the compulsory reference for identifying service providers and contractors for all Orders on the RLA budget.

To this end, it must be used systematically for all expenditure operations carried out in the RLAs.

8. The dates for finalizing commitments and payment orders on the RLA budgets, for the 2024 financial year, are set at November 30, 2024 for commitments and December 31, 2024 for payment orders.
9. The complete expenditure files committed and not authorized based on the resources transferred to the RLAs, for the 2023 financial year, should be returned no later than February 15, 2024 to the sectoral administration concerned, for their examination during the conference on the examination of committed files carried forward, usually organized no later than February 28, 2024.
10. The recovery of municipal taxes and duties must be done on the basis of a revenue order previously issued, liquidated and ordered by the RLA authorizing officer, in order to ensure a better monitoring of collections following the principle of acknowledgement of rights. However, for spontaneous payments, the public accountant must request from the authorizing officer the recovery order for regularization.
11. In terms of resource mobilization, the primary focus should be on optimizing tax revenue collection. While improving the business climate, it is essential to prioritize the effective mobilization of tax revenue through the following measures:
  - Promoting good tax citizenship and expanding the tax base by:
    - Enhancing the activities of CODEFIL and COREFIL.
    - Implementing measures to encourage informal sector taxpayers to transition to the formal sector.
    - Identifying potential taxpayers, auditing and controlling tax records.
    - Utilizing the expertise of State tax departments (at the local level ) during the preparation and putting in place management activities for recovery and control.
  - Ensuring clear responsibilities to achieve optimal tax collection and avoid overlapping tasks.
    - Enhancing revenue collection efficiency and security by:
      - Digitalizing duties and tax collection procedures;
      - Strengthening efforts to recover tax arrears.
    - Consolidating control measures and combating fraud and tax evasion by fostering collaboration between RLAs and State Tax Services, including joint operations as the case may be, during control activities.



12. Particular emphasis must be placed on the mobilization of own resources with the objective of strengthening the financial autonomy of the RLA, with a view to realise their forecasts. To this end, the RLA must put in place strategies aimed at seeking better performance in the collection of municipal taxes, in particular by:
  - good control of the taxpayer file, by type of municipal tax, in order to make objective and realistic projections;
  - consistency of declaration instruments with regards to the type of municipal tax.
13. Regarding Civil Status Centers, all additional revenues related to civil status records establishment and other revenue collected in the RLA, such as rental fees from banquet halls, call for tender documents, and fines resulting from urban disorder, must be accounted for following legal forms and procedures for RLA revenue collection.
14. The resources transferred within the context of decentralization include operational and investment credits.
15. Resources from the State, included in the public investment budget (PIB) of the ministerial department in charge of RLA, for the 2024 financial year, are allocated to all three hundred and sixty (360) Councils , fourteen (14) City Councils and ten (10) Regions. These resources are intended for the realization of mature multi-sectoral projects, resulting from planning tools falling within the remit of each RLA.
16. In order to have exhaustive information on the monitoring of revenue mobilized on their behalf and to provide, where necessary, corrections to the disparities in the figures observed, the State financial services (DGI and DGTCFM), the RLA and the local representative of MINDDEVEL will have to optimize their collaboration methods.

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As part of the exercise of the competences transferred to them, the RLA must, in the implementation of their projects, ensure compliance with the standards provided for by the legislation in force, as well as in the specifications, particularly in matters of standard construction plans, locations of said projects, equipment characteristics, in collaboration with representatives of decentralized State services.

With regards to the exercise of powers transferred to the Regions, the heads of executives must ensure that the corresponding credits effectively finance the activities provided for this purpose in the decrees establishing the modalities for exercising certain powers transferred by the state to the Regions, as well as the orders establishing the specifications relating thereto.

19. The purpose of general accounting is to know the assets of each RLA and its evolution. This is based on the establishment of rights and obligations and on the quality of the accounts which must be sincere and regular, in order to give a faithful image of the execution of the budgets and assets of the RLA.
20. In addition, the execution of RLA budgets must comply with the provisions of Joint Instruction N° 23/00007/JI/MINFI/MINDDEVEL of January 31<sup>st</sup>, 2023 relating to... the preparation, drafting, execution and control of the RLA budget.
21. Central and Regional prices are acquired from the Ministry in charge of prices or from its Regional Services, depending on the case. Therefore, Authorizing Officers are required to refer to it when formulating their orders, under penalty of incurring personal liability in the event of overbilling.
22. The acquisition of vehicles by RLAs is a source of expenditure, the relevance and rigor of which must be guaranteed according to the financial capacities of the local authority.
23. Expenditure on the acquisition of rolling stock by the RLA is included in their budget adopted by deliberation of the deliberative body, approved by the representative of the State. They are the subject of a prior agreement authorized by the Prime Minister, head of Government.
24. The characteristics of the company vehicles allocated to the head of the executive of a local authority are those set by Decree No.2020/528 of September 2020 setting the terms of remuneration, compensation and other benefits allocated to members of the executive and deliberative bodies of the Regions, City Councils and Councils.

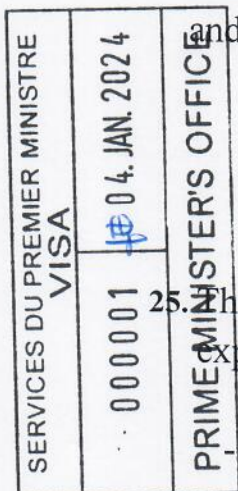
## II. PREREQUISITES FOR THE EXECUTION OF RLA BUDGETS

### A. The provision of credits for the benefit of the RLA.

25. The prerequisites required for the execution of the RLA budgets in revenue and expenditure at the start of the financial year are as follows:

- the accreditation of the authorizing officer;
- the legality of local revenue to be collected during the budgetary year;
- the inclusion of exhaustive revenue to be collected in the RLA budget;
- the receipt of the documents necessary for the execution of the budget.

26. Accreditation is the authorization granted to an authorizing officer to execute expenditure, on all budget lines of a structure and on strictly defined matters. It



is automatic for the main authorizing officers, and may be the subject of an act of the competent authority, for the secondary or delegated authorizing officers. It is done at the start of each budgetary year.

27. The Principal Authorizing Officer is the executive body which is automatically accredited on all RLA budget lines. This accreditation is materialized by the submission of a duly signed form, the report of the election, by decree of MINDDEVEL, a copy of its NIC, as well as its unique identifier Number (UIN). This complete file is sent to the Finance Controller and the Public Accountant assigned.
28. For secondary or delegated authorizing officers, the accreditation file includes the act of appointment, the copy of the NIC of the person in charge to be accredited and the signature submission form. The file is transmitted by the principal authorizing officer to the Finance Controller and to the Municipal or Regional Treasurer.
29. **The legality of local revenue:** the Authorizing Officer must ensure that all revenue to be collected in the RLA are authorized by the laws and regulations in force. To this end, deductions not established by the local tax legislation in force may be made.
30. **Exhaustive registration of revenue in the RLA budget:** all revenue to be collected must be registered in the RLA budget before its execution.
31. No expenditure should be committed if it is not provided for in the RLA budget.
32. In accordance with Decree n°2023/500 of 08 November 2023, all orders relating to administrative printed matter must be placed as a priority with the national printing press. However, in the event of inability to fulfil an order within the deadline, the latter is required to issue, within 15 days, a certificate of deficiency. In this case, the administration concerned will use the services of SOPECAM.
33. In the event of silence observed by the National printing company at the end of the period of 15 days following the effective receipt of the order, the RLA concerned refers to the Ministry in charge of public contracts, for the request for authorization by mutual agreement, orders greater than or equal to five million FCFA (5000.000) or uses SOPECAM or any other qualified private service provider in the fields, for orders less than five million FCFA (5000.000).
34. The RLA accountant sends his requests for credits to the central accounting office, attached to it.



35. The documents that the RLA authorizing officer receives from the State, at the start of the budgetary year, relates to the commitment of expenditure of transferred resources. This mainly concerns expenditure authorizations.
36. Expenditure authorizations are received from:
- Territorially competent, Divisional Finance Controllers for Councils.
  - Regional Finance Controllers for Sub divisional (Rural) Councils, City Councils and Regions.
37. The receipt of expenditure authorizations must be made against a discharge including the following indication: surname and first name, full address and the number of the NIC. In the event of a mandate, the identity of the agent is recorded in the discharge register.
38. RLA budgets include all taxes (TTC). They are carried out in strict compliance with the procedures in force in the chain of orders and public spending.
39. The resources allocated, within the context of the exercise of the transferred powers, are carried out in accordance with the following provisions:
- automatic delegation of credits for the benefit of RLAs;
  - apportion of expenses transferred to the corresponding accounting unit.
40. The execution of the RLA budgets must be done in compliance with the commitment and cash flow plans previously established, in order to avoid the accumulation of debts, as well as that of unauthorized expenditure incurred.
41. The RLA commitment plan details the commitment forecasts per quarter and for each month, in particular in connection with the procurement programming journal for the operations concerned. It permits movement and update of forecast cash flow. Its development obeys the model provided for in joint instruction n° 23/00007/JI/MINFI/MINDDEVEL of January 31, 2023, relating to the preparation, development and execution of the RLA budget.
42. Each RLA must ensure the effective commitment of arrears budgeted in the budgetary envelope provided for this purpose.
43. The settlement of RLA debts is obligatory, regardless of their antecedence. These debts must be the subject of an objective evaluation. Will only be retained for payment, those whose effectiveness of services is proven and the regulatory procedures respected. Payment of the debt can be spread over several financial years, respecting the chronological order of commitments.
44. Outstanding amounts from previous financial years must be settled as a priority during the 2024 financial year.

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45. In accordance with the budgetary principle of annuality, credits not committed for a financial year are foreclosed.
46. The population is regularly informed throughout the budget cycle and contributes to the preparation of the budget and the control of its execution.
47. The population must be informed about the main stages of the budgetary procedure, their economic, social and financial issues through public posters. The approved budget must be made available to the population on the electronic site of the local authority, by posting, by any other means and by its deposit at the head quarters of the RLA where it can be consulted. It is the same for the administrative account.
48. Any resident or taxpayer of the RLA may, at his own expense, request communication or take a total or partial copy of the minutes of the deliberative bodies, budgets, projects and annual performance reports.
49. The budget is developed and controlled in a participatory manner, with a view to take into account the needs expressed and suggestions made by the populations. Thus, any natural or legal person can make proposals to the executive aimed at boosting the development or improving the functioning of the RLA; associations, civil society, organisations of civil society, neighbourhood and village committees are associated with achieving the objectives of the RLA.
50. The Council Board may create, in accordance with the regulations in force, neighbourhood or village committees, consultation frameworks aimed at encouraging participation in the development, execution and monitoring of council programmes and projects, supervision, management or maintenance of work and equipments.

### **B. Quality and roles of actors in the execution of RLA budgets**

51. The actors in the execution of the RLA budgets are the authorizing officer, the Finance Controller and the public accountant.

#### **1. The RLA budget authorizing officer**

52. Is an Authorizing Officer, any person having the authority, on behalf of the RLA, to prescribe the execution of revenue or expenditure of the budget, for which he is responsible. They are made up of:

- President of the Regional Council, President of the Regional Assembly for Regions

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- City Mayors for the City Councils; Mayors of Sub Divisional Councils, and Councils
53. This Principal Authorizing Officer may, by a regulatory act, designate delegated authorizing officers, in particular those in charge of programme, who will thus be able to commit, liquidate and order the credits made available to them. The act of designation specifies the conditions under which authorizing powers are delegated to them, as well as the terms of programme management.
  54. The authorizing officer judges the appropriateness of the expenditure within the RLA. He prescribes the execution of revenue and expenditures of the RLA budget, for which he is responsible. As such, he assumes responsibility for all management acts carried out by him on behalf of the RLA.
  55. The authorizing officer must ensure the effective repayment to the public treasury of the taxes and duties withheld at source on behalf of the State within the regulatory deadlines through the production by the public accountant of the repayment statements (revenue, taxes, social contribution...).
  56. The Authorizing Officer must develop an annual expenditure commitment plan, consistent with the cash flow plan.
  57. The Authorizing Officer must ensure that the act granting compensation, bonuses, gratuities or any other benefit provided to RLA personnel is in conformity with the regulations in force and adopted by the deliberative body. Specifying the amounts allocated to the beneficiaries in their capacity, rank and grade respectively, together with the liquidation of taxes related to non-commercial income. Consequently, any deliberations instituting or granting bonuses to RLA staff in breach of current regulations are null and void.

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58. The Authorizing Officer must ensure monitoring of the award and execution of contracts linked to forestry and wildlife activity. In addition, he must ensure the monitoring of activity in the forest by the Council agents dedicated to this task, master the chain of recovery and payment of revenue from the exploitation of forests and wildlife. He must also ensure the accounting, as well as the good management of the distribution of income from this exploitation for the benefit of the RLA and the local populations, in accordance with the provisions of joint decree n°000076/MINATD/MINFI/MINFOF of June 26, 2012 setting methods of planning, employment and monitoring of management of income from the exploitation of forestry and wildlife resources intended for neighbouring village communities.

59. In accordance with the cardinal principle of separation of the functions of Authorizing Officer and Public Accountant, the Authorizing Officers of the RLA

must refrain from signing checks or other accounting documents giving rise to the withdrawal of funds or the payment of expenses.

## 2. The Finance Controller of the RLA

60. The Finance Controller is a public official appointed to the RLA by the Minister of Finance.

As such he/she:

- carries out prior checks on the regularity and conformity of the issues of revenue collection vouchers for the entity concerned;
- judges the regularity and conformity of the expenditure package before the affixing of the "budgetary visa" on all draft legal commitment instruments with financial impact issued by the Authorizing Officer, including leases, agreements and contracts;
- validates the expense package by affixing the "Validated Expense" signature;
- is responsible for his signature during his interventions.

61. In addition to the regularity control exercised over budgetary operations, the Finance Controller is responsible for:

- clearance of employment accounts of decisions to make funds available before transmission to the Public Accountant of the RLA;
- preparation of the quarterly budget execution reports.

62. The preparation of the RLA employment accounts is the responsibility of the public accountant. The said accounts are submitted to the specialized Finance Controller for clearance.

63. The Finance Controller gives an opinion on the sincere and sustainable nature of the commitment plan presented by the authorizing officer (commitment form estimate, draft market or contract, provisional purchase order, etc.). This operation results in the prior control of the availability of credits and the correct budget allocation, there by the affixing of its visa on the commitment form and in the budgetary and accounting information system.

64. He is required to justify any rejection within 72 hours of receipt of the file.

65. For Councils that do not have Finance Controllers, this function is carried out by the Municipal Treasurer. However, for the specific case of transferred resources, the attached Divisional Finance Controller is competent.

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66. With regards to the Sub divisional Councils that do not have Finance Controllers, this function is carried out by the Specialized Finance Controller of the City Council they are attached to, both with regard to own resources and transferred resources.

### 3. The Public Accountant of the RLA

67. Public accountants are appointed by joint order of the minister in charge of finance and the minister in charge of the RLA. They are chosen from:

- treasury accountants, for accountants placed with Regions and City Councils;
- the staff of the civil and financial services of the State or the RLA, with regard to accountants placed with Sub divisional Councils and other municipalities.

68. Public Accountants placed with RLAs are subject to compliance with the principles which govern the management of local public finances, in particular those set by the law relating to the Code of Transparency and Good Governance in the management of public finances, the law relating to the financial regime of the State and other public entities, the law relating to the General Code of RLA, as well as the regulatory texts in force.

69. Is a Public Accountants of the RLA, any public agent authorized to carry out, on an exclusive basis, revenue, expenditure, handling and custody operations of securities, funds and values on behalf of the RLA. As such, in particular, he must:

- carry out revenue recovery operations, collection and remittance of taxes withheld at source;
- proceed with the effective payment of staff salaries and other expenses, as well as the payment, within the legal deadlines, of social security contributions.
- ensure compliance with the principle of double signature of checks and transfer orders;
- prepare and submit for the attention of the Authorizing Officer the file relating to the admission in non-valued stocks of inactive securities and penalties.

70. Is the Public Accountant of the RLA:

- the Regional Treasurer for Regions;
- the Municipal Treasurer for City Councils and Councils.

71. Public Accountants are the only ones authorized to collect and pay expenses regularly committed, liquidated and authorised. In their capacity as payers and cashiers, they are judges of the regularity of the expenditure package.



72. The Public Accountant may have under his authority agents who carry out specific categories of revenue operations (revenue collector) and expenditure (cash imprest holder).
73. The revenue collector is appointed by decision of the Authorizing Officer, on proposal of the Municipal Treasurer. He/she is responsible for all operations and in particular, for any deficiencies in the supporting documents.
74. The Cash imprest holder is appointed by deliberation of the deliberative organ, approved by the State's representative; the latter can seek the view of the TPG.
75. Revenue collectors are placed under the authority of the accountant. They carry out particular categories of revenue operations, of which the clearance is the responsibility of the accountant. As such, revenue collectors are formally prohibited from making payments for expenses.
76. Within a maximum period of three (03) days and the end of the week (Friday) if necessary, the revenue collector produces supporting documents for the recoveries (inactive asset tracking booklets) to the Public Accountant. The latter verifies their content, records them in a provisional account and forwards the supporting documents to the Authorizing Officer in support of the statement of revenue to be regularized.
77. Public Accountants placed with the RLA are accredited with the senior accountant responsible for the Councils deposit account. Accreditation is carried out at the discretion of the Public Accountant concerned and under his responsibility.
78. Before taking office, Public Accountant placed with the RLA present a guarantee. The Minister in charge of finance may grant interested accountants, at their request, an advance reimbursable monthly, withholding tax on their salary. A specific text from the Minister in charge of finance specifies the procedures for providing security and granting the advance.
79. The cash flow plan aims to ensure management of expenses, the service provided must be able to result in rapid payment and the existence of sufficient cash flow.
80. In view of the closure of the financial year, the accountant sends to the Authorizing Officer no later than November 15, the forecast cash flow situation which should make it possible to pay all RLA expenses within the additional 30-day period.



### III. MODALITIES FOR EXECUTING RLA BUDGETS

#### Procedures and phases of execution of RLA budgets

##### 1. RLA budget execution procedures

###### a. In revenue

81. All RLA revenue are public funds. These include tax revenue, the proceeds from the exploitation of the domain and services, grants and subsidies, loans, fines and all other revenue or products authorized by the regulations in force, resulting from a financial penalty for the benefit of a RLA, voted by the deliberative body and approved by the competent supervisory authority.
82. The revenue issuance titles are subject to prior approval by the specialized Finance Controller before their signature by the Authorizing Officer.
83. The collection of RLA revenue is ensured on the one hand, by the public accountant of the RLA or the revenue managers placed under his responsibility and, on the other hand, by the State tax services.
84. Revenue collection from RLA involves two (02) procedures:
  - the normal procedure (procedure of acknowledgement of rights);
  - the exceptional procedure (spontaneous payment).

###### i. The normal procedure

85. The normal procedure is the mechanism by which the Authorizing Officer establishes the existence of a claim in favour of the RLA. He liquidates and issues a receipt order which is enforceable and which will allow the accountant to carry out the recovery. It consists of the recognition, liquidation, issuance and recovery of the debt of the RLA.

86. **Observation:** this is the act by which the Authorizing Officer verifies the existence of the debit's debt, its effectiveness and its conditions of payment.

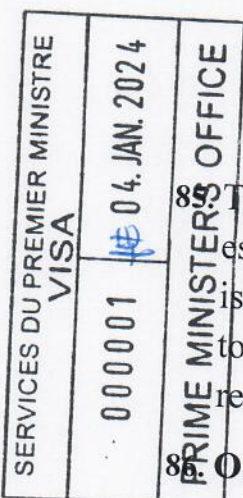
87. **Liquidation:** this consists of determining the exact amount of the RLA's claim.

88. **Issuance:** any claim liquidated for the benefit of the RLA is subject to a revenue certificate issued by the authorizing officer.

89. **Recovery:** this is the use of all legal means, whether amicable or forced, to obtain from a debtor the payment of the debt due.

###### ii. The exceptional procedure

90. The exceptional procedure consists of the RLA Treasurer cashing against delivery of a receipt without the prior intervention of the authorizing authority.



91. The issuance of debt securities for collected revenue, in spontaneous payments, must be done in regularization or *a posteriori* by the Authorizing Officer, at the request of the Public Accountant of the RLA.
92. In order to trace the exceptional revenue in its books, the Public accountant of the RLA sends a request to open an account to the Director General of the Treasury, Financial and Monetary Cooperation.
93. The execution of revenue with issuance of regularization titles is carried out through:
- the established through the acknowledgment of rights;
  - the admission of irrecoverable debts as non-value.

#### b. In expenses

94. The execution of RLA expenditure is carried out either by the normal procedure or by the exceptional procedure.

##### i. The normal procedure

95. The normal procedure for executing the expenditure includes: commitment, liquidation and authorization which are the responsibilities of the Authorizing Officer, as well as payment which is the responsibility of the Public Accountant of the RLA.
96. **The commitment** of the expenditure is the act by which the Authorizing Officer creates or notes, against the RLA, an obligation from which a charge will result: *legal commitment*. It must remain within the limits of budgetary authorizations and therefore respect the budgetary allocation of the expense: *accounting commitment*.
97. **Liquidation** is to verify the reality of the debt and to determine the exact amount of the expense.
98. **The order** is the administrative act by which the Authorizing Officer orders the Public Accountant of the RLA to pay the debt, in accordance with the results of the liquidation.
99. **Payment** is the act by which the Regional and Local Authorities pays its debt.

##### ii. Exceptional procedures

100. Exceptional procedures differ from the normal procedure in that the commitment, liquidation and scheduling stages are concomitant.



101. They are designed to resolve cases of expenditure of a particular nature. These expenses must be limited to very specific matters, like expenses for mission costs, decisions to release funds, subsidies and management expenses.
102. Releases can be made without prior authorization and are prohibited for the nature of expenses which are carried out under normal procedure.
103. Expenditure without prior authorization is expenditure executed before the issuance of the order. They concern exclusively:
  - automatic direct debits (bank charges, loan repayment);
  - expenses paid by the cash imprest holders;
  - expenses relating to the operation of the services of the Regional and Local Authorities.
104. These expenses are paid in advance in cash. Any other form of cash advance is prohibited.
105. Expenditure by cash advances consists of disbursements, duly authorized, exceptionally, by the Authorizing Officer to the Public Accountant of the RLA.
106. The regularization of disbursements for urgent expenses must be carried out, at the latest, thirty (30) days after disbursement, by the Authorizing Officer issuing a payment order and titles of regularization.

**• Expenses by means of decisions**

107. Expenditure by decision is a derogatory procedure which consists of making funds available to an ad hoc ticket agent, on the basis of an expenditure report previously prepared for the carrying out of a well-defined activity.
108. The Authorizing Officer of the Regional and Local Authorities may, exceptionally, execute certain operating expenses following the funds release procedure, in accordance with the regulations in force.
109. Any decision to release funds for the benefit of a ticketer must be covered by the clearance clause.
110. The beneficiary of a release decision must produce, no later than thirty (30) days after the end of the operation, a statement of expenditure accompanied by original supporting documents. The said account must be submitted to the authorizing officer for transmission to the Finance Controller, with a view to its clearance.

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111. As part of the execution of expenses linked to workshops and seminars by release of funds, the supporting documents to be produced must correspond to the nature of expenses executed.

• **Imprest management**

112. Imprest management is a special budget execution procedure according to which a Manager, acting under the authority of an Authorizing Officer, is authorized to carry out collection and disbursement operations of public funds without prior order.
113. The advance payment is authorized by a deliberation of the deliberative body, approved by the representative of the State. On the basis of the authorization, an act of the Authorizing Officer (decision or order) creates the advance payment and specifies its clearance period.
114. Requests for opening imprest accounts clearly indicate, at the same time as the volume of cash requested, the surnames, first names and numbers of the Authorizing Officer, the Manager and the Material Accountant.
115. The act establishing or reopening the imprest account specifies the purpose, the nature of expenses to be executed, the annual volume and the amount of authorized cash.
116. The reopening of an imprest account of the same nature and/or with several cash balances is subject to the clearance of the previous imprest account and/or the previous cash balance.
117. Imprest accounts are created to allow more flexible and diligent execution of certain current and urgent expenses. Only the following can be paid through an imprest payment agent:
- small material expenses, which do not fit with the normal procedure (expenses less than FCFA five hundred thousand);
  - bonuses allocated to teaching staff in public primary and nursery schools;
  - expenses relating to food in hospitals, educational establishments, as well as other establishments of a social nature;
  - operating credits for primary schools (minimum package);
  - costs related to inspection, assessment, control, litigation and revenue recovery missions of the RLA;
  - expenses supporting compensation for sessions of Committees and Commissions.

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118. The number of imprest accounts per year is capped at fifteen (15) for each local authority, for an amount not exceeding one hundred FCFA (100) million per advance account.
119. Within the maximum period set by the constitutive act of the imprest account, the imprest holder produces the justifications for the expenses to the Public Accountant of the RLA, who verifies their content, records them in a provisional imputation account and reconstitutes the advance in due proportion; The RLAs Public Accountant sends the Authorizing Officer the supporting documents supporting the schedule of expenses to be regularized.
120. The personal and financial responsibility of the public accountant extends to the operations of the imprest holder placed under his authority, within the limits of the controls he is required to exercise.
121. The imprest holder is subject to the same tax obligations as the Public Accountant for tax revenues arising from operations carried out by him.
122. The funds are made available to the imprest holder on the basis of the deliberation creating the imprest account, the act designating the imprest holder, the order to deposit signed by the Authorizing Officer and subject to prior approval by the Specialized Finance Controller for credit reservation and cash availability.
123. The statement of expenditure of the imprest holder must be subject to clearance by the Public Accountant and where applicable, returned to the imprest holder for purposes of regularization, in the event of insufficient supporting documents.
124. The competent Public Accountant has the obligation to control, on documents and on site, the operations and accounts of the imprest holder. He is personally and financially responsible for their operations, within the limits of the controls incumbent on him. The imprest account must be closed on December 31<sup>st</sup> of the financial year.
125. The regularization of expenses made in advance is subject to the regulations in force governing public procurement.
126. All RLAs imprest accounts opened during the 2024 budgetary year must be closed no later than December 31, 2024. This closure is sanctioned by a report duly signed by the Authorizing Officer of the RLA. This must be approved by the Finance Controller.



## 2. RLA budget execution phases

127. RLA budget execution operations are carried out in terms of revenue and expenditure. They take place in two phases, namely: the administrative phase and the accounting phase.

### a. In revenue

#### i. The administrative phase

128. The administrative phase of revenue execution is the responsibility of the Authorizing Officer. It is available in:

- liquidation of revenue;
- the issuance of collection titles;
- orders.

129. The purpose of liquidation is to determine the amount of the debtor's debt and must indicate the bases on which it is carried out. Any liquidation error gives rise to either the issuance of an order for cancellation or reduction of revenue, or the issuance of an additional order.

130. The issuance of communal tax generated from own income, is ensured by the Heads of Executives of the RLA.

131. The issuance of taxes, duties and taxes of RLA, falling within the competence of the State, must be done by the competent services of the Directorate General of Taxes and the Directorate General of Customs.

132. Concerning specifically the global tax, it is tele-declared (issued) in a Divisional Tax Centre (CDI) and paid into the Single Treasury Account, for the benefit of the Municipality, via an electronic payment method. To this end, the Heads of Executives of the RLA are prohibited from establishing and signing the global tax, whose titles have been replaced by the Tax Compliance Certificate.

133. Any debt established and liquidated must be subject to a deed constituting a statement of debt recognition issued by the Authorizing Officer concerned who has the sole initiative.

134. The issuance of a debt recognition document is done *a priori*. To this end, the services of the RLA Authorizing Officer carries out the identification of the taxpayer, the individualization of the tax, the evaluation of the amount of the contribution due and the liquidation.

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135. The acts serving as collection titles are sent to the RLA Public Accountant for processing and notification to those responsible.
136. Revenue orders are made enforceable by the RLA Authorizing Officer who issued them. As such, they are covered by the enforceable formula, dated, signed and notified to the debtors by Notice.
137. The Finance Controller judges the regularity of the draft revenue orders, issued by the services of the RLA Authorizing Officer, for the collection of revenue and affixes the Budget Signature.
138. Claims, cancellations and proceedings relating to the debts of Regional and Local Authorities obey the same rules and procedures as those of the State.
139. To facilitate the execution of budget revenues, the Authorizing Officer may, on the proposal of the Public Accountant of the RLA and under his control, designate by order, Intermediate Revenue Agents (AIR) responsible for ensuring the recovery of certain revenues.
140. The act creating revenue collectors sets the nature of the products to be collected.
141. Local taxes must be paid using a collection document made out to the Tax Collector or the Public Accountant of the competent RLA.
142. The Tax Notice summarizes all the liquidation elements which are subject to payments to the Tax Collector or the Public Accountant of the competent RLA, depending on the nature of the levy.
143. Taxpayers specify in the annex the declarations or payment media, the details of the duties to be paid and the amount corresponding to each beneficiary, following the model provided by the administration.

#### ii. Accounting phase

144. Revenue collection operations fall under the exclusive jurisdiction of the RLAs Public Accountant.
145. The accounting phase of revenue execution is structured around the following operations:

- acknowledgment ;
- Recovery ;
- accounting.

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146. The recovery of taxes and local charges is carried out according to the two (02) methods below:

- amicable recovery (spontaneous payments);
- forceful recovery (seizure, sale, closure of establishment, impoundment, etc.).

147. The common recovery procedure is amicable. Forced recovery is preceded by an attempt at amicable recovery, except in exceptions relating either to the nature or contentious nature of the debt, or to the need to take, without delay, precautionary measures.
148. The RLA Public Accountant is responsible, after acknowledgment, for the recovery of all rights liquidated by the Authorizing Officer. As such, he must justify the completion of this acknowledgment, within the deadlines and forms provided for by the regulations in force.
149. Clearance results either from the actual recovery, or from the reduction or cancellation of rights previously liquidated, either by compensation or by admission of non-value.
150. Any concession to recover tax revenue remains formally prohibited.
151. Recovery of enforceable titles must continue, subject to obtaining a suspension of payment.
152. RLA debtors pay their debts by bank transfer, electronically and/or in cash at the counters of banks or approved financial institutions, in accordance with the regulations in force.
153. The debtor of the RLA is released if he presents a valid receipt or if he invokes the benefit of an effective prescription or if he establishes proof of collection by the competent services.
154. Revenue collectors are personally and financially responsible for their operations.
155. The competent Public Accountant has the obligation to control, on documents and on site, the operations and accounting of the revenue collectors. He is personally and financially responsible for the operations of the revenue collectors within the limits of the controls incumbent on him.
156. The revenue collectors pay to the Public Accountant of the RLA, every ten (10) days at most or when the authorized cash ceiling is reached, the collected revenues supported by supporting documents, in accordance with the Instruction relating to the nomenclature of supporting documents for the RLA.

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157. As for the Intermediary Revenue Agents, they are required to make the daily payment of the revenue collected to the revenue collectors placed under the responsibility of the Public Accountant of the RLA.
158. No later than December 31, 2024, the funds of the revenue collectors must be closed. This closure is sanctioned by a report duly signed by the Authorizing Officer, the revenue collectors and the Public Accountant of the RLA. Cash and values, for their part, are deposited to the RLA accounting department.
159. The operations carried out by the revenue collectors must be cleared by the RLA Public Accountant who integrates them into his accounts.
160. The Revenue collectors are subject to the control of the RLA Public Accountant, the Specialized Finance Controller, as well as other forms of control provided for by the regulations in force.

**b. In expenses**

161. RLA expenses include: Operating expenses and Investment expenses. Just like revenues, the execution of expenses involves two phases: the administrative phase and the accounting phase.

**i. Administrative phase**

162. The administrative phase is the responsibility of the authorizing officer. It involves the following steps:
  - commitment;
  - liquidation ;
  - orders.
163. the operations of the administrative phase are subject to the *a priori* control of the Financial Controller and sanctioned by affixing the Budget signature.
164. The RLA Budget Authorizer can only execute an expenditure after ensuring that:
  - it corresponds to the correct budget allocation and that its amount falls within the limit of the voted appropriations;
  - it can be covered by available funds;
  - the supporting documents are complete and comply with current regulations;
  - the service or supply has been made;
  - the formalities required by the laws and regulations in force have been previously respected

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165. Any service relating to the administrative purchase order, the order letter or the contract is subject to the establishment of a reception and/or technical acceptance commission.

166. The stores accountant is a statutory member of the reception or technical reception commissions for goods and services acquired by administrative purchase orders, jobbing order and/or contracts.

167. The reception commission for any Administrative Purchase Order are composed as follows:

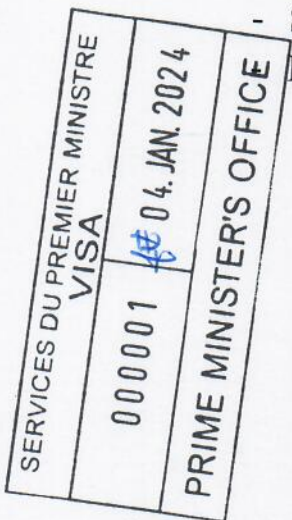
- President: the Accredited Authorizing Officer or his representative;
- Secretary: the Stores Accountant or any competent expert with particular regard to technical services;
- Members: the Beneficiary of the work or supplies, the Supplier or Service Provider and the Stores Accountant when he is not the minutes secretary.

168. The reception or technical reception commissions for jobbing Order and/or Public contracts are composed as follows:

- President: the Project Owner or his agent;
- Secretary: the Engineer Contractor;

Members:

- the authority signing the contract or his agent, where the Project Owner is not a signatory;
- the Head of Contract Department;
- the Project Manager, if applicable;
- the Stores Accountant;
- any other member designated at the discretion of the Project Owner because of their expertise;
- the Supplier or service provider.



169. MINMAP representative attends the work of the commission as an observer and his signature is not required on the Minutes.

## ii. The accounting phase

170. Upon receipt of the orders and payment titles, the RLA Public Accountant proceeds to check the regularity of the expenditure, in accordance with the provisions of article 22 of the General Regulations of Public Accounting.

171. He cannot, in any case, subordinate his payment acts to an assessment of the appropriateness of the decisions taken by the RLA Authorizing Officer. He is required, within seventy-two (72) hours, upon receipt of the file, to provide reasons for the suspension or refusal of payment.

172. In the event of an irregularity noted during the planned expenditure controls, the competent Public Accountant is required to reject the expenditure package, which he returns to the RLA Authorizing Officer, accompanied by a reasoned rejection note.
173. Correspondents must announce, within at least five (05) days, expenditures of more than FCFA 5,000,000 (five million) to be made on their accounts placed in Treasury accounting stations.
174. Payment of RLA expenses is made by cash, by transfer, by check or by order transaction, following the terms set by the regulations in force.
175. The RLA Public Accountant must, when paying invoices and/or statements after ensuring the prior identification of the service provider through their Unique Identifier Number (NIU), carry out tax withholding at source, duties and taxes provided for by the regulations in force.
176. The payment of net payable orders and the associated tax must be carried out simultaneously.
177. RLA taxes and duties withheld at source when paying the expense must systematically be declared and remitted by transfer to the relevant Tax Centre, no later than the fifteenth (15th) of the month following that during which they were collected.
178. Withholding taxes on salaries as well as contributions for employer contributions must be repaid by the RLA Public Accountant no later than the fifteenth (15th) of the month following their collection.
179. Failure to repay, by the RLA Public Accountant, within the deadlines and forms prescribed by the General Tax Code, the duties and taxes withheld at source, gives rise to the application of a fixed fine, not subject to remission or moderation, according to the scale below:
- from 0 to 5,000,000 :FCFA five hundred thousand (500,000) ;
  - from 5,000,001 to 25,000,000 :FCFA two million (2,000,000);
  - from 25,000,001 to 50,000,000 :FCFA five million (5,000,000) ;
  - more than 50,000,000 :FCFA ten million (10,000,000).
180. The Authorizing Officer may, despite reasoned rejections, order the RLA Public Accountant, in writing, to make the payments. The latter executes and annexes to the order or order, the original of the act of requisition, with a copy of its rejection note. The RLA Public Accountant reports to the Minister of Finance.

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181. However, the Public Accountant of the RLA cannot comply with the requisition of the Authorizing Officer when the refusal of payment is motivated by:

- unavailability of credits;
- the absence of justification for the service provided except for start-up advances and subsidies;
- the non-dischargeable nature of the payment;
- the absence of the Budget signature from the Finance Controller, when this Visa is obligatory;
- the irregularity of the tax file of the co-contractor, in this case the absence of NIU and/or the Tax Compliance Certificate.

182. When the RLA Public Accountant pays the expense upon requisition, the responsibility of the Authorizing Officer replaces that of the Public Accountant.

183. After the usual checks, the RLA Public Accountant affixes his stamp, bearing the words "COVERAGE AGREEMENT", on the payment order and the words "SEEN GOOD TO PAY" on the payment documents as well received. He also traces, the entries on the acknowledgement document as well as the accounting allocation sheet to be transferred to the General Journal and in the General Ledger.

184. Payment is the act by which the RLA frees itself from its debt.

185. The Public Accountant of the RLA proceeds to the effective settlement of the debt for the benefit of the duly identified third party.

186. No payment is made without the Visas required on the expense packages in terms of commitment and authorization, together with the tax file of the service provider, if applicable.

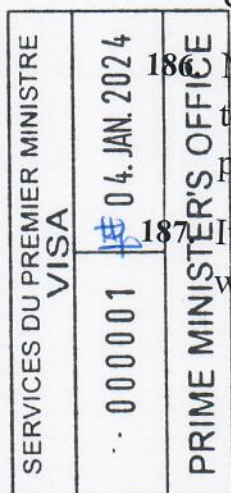
187. It is strictly forbidden for executive heads of RLA to send on mission, staff who have retired, as well as any personnel who do not have a formal contract.

## B. Stores accounting

### 1. Purpose and scope of stores accounting

188. The rules governing State Material Accounting are applicable to RLA.

189. Stores accounting is permanent inventory accounting whose purpose is the description of existing, movable and immovable property, stocks and inactive



values, other than administrative funds and archives belonging to the State and other public bodies.

190. Placed under the responsibility of the RLA Authorizing Officers, Stores Accounting describes the existing situation, entry and exit movements concerning the following materials:

- intangible and tangible assets;
- stocks of goods, raw materials, supplies and other supplies, products in progress and finished products, recorded on the RLA balance sheet;
- goods not monitored in the RLA balance sheet, because they are below the materiality threshold of FCFA five hundred thousand (500,000) established by the Minister in charge of Finance, in particular small equipment and furniture, supplies and other supplies;
- goods or objects deposited by a third party, within a regulatory framework.

191. Do not fall under Material Accounting, but under specific regulations:

- funds and values comparable to monetary assets (values, forms, stamps, titles, tickets or stickers), which are placed under the exclusive jurisdiction of Public Accountants;
- financial assets (values and equity and investment securities), the management of which is the responsibility of the Chief Executive Officers of the RLA.

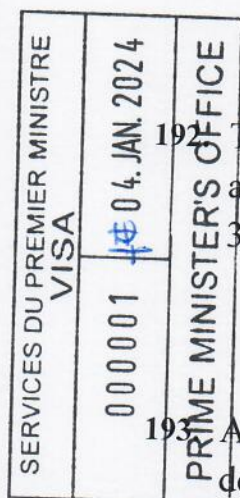
192. The accounting year used for maintaining and closing the material accounting accounts covers the calendar year which extends from January 1 to December 31.

## 2. Procedures for designating and taking up the position of the RLA Stores Accountant

193. At the start of each budgetary year, the RLA Budget Authorizing Officers designates, by an administrative act, one or more Stores Accountants trained to carry out Stores Accounting operations and produce the valued inventories, as well as the accounts therein related.

194. Perhaps Stores Accountant, any public agent trained by ENAM or institutions approved by the Ministry of Finance, in Stores Accounting techniques and procedures.

195. The acts of designation of Stores Accountants are transmitted, within fifteen days, from their date of signature, under the responsibility of the RLA Authorizing Officers, to the Ministry in charge of finance (Department of



Standardization and Stores Accounting), with copy to the Specialized Finance Controller for follow-up.

196. The RLA Stores Accountant depends administratively on the structure that designated him and technically maintains a functional link with the Ministry in charge of Finance through the DNCM.
197. Only regularly appointed Stores Accountants have the authority to sign the accounting documents for their respective management positions.
198. The Specialized Finance Controller must ensure that the documents for the management position concerned are signed by the competent Stores Accountant.
199. The exercise of the function of Stores Accountant with an authorizing officer is incompatible with that of Specialized Financial Controller.

### 3. Modalities for handling Stores Accounting operations

200. Under the authority of the RLA Authorizing Officer, the Stores Accountants are required to produce monthly accounts and materials management accounts, in accordance with the regulations in force.
201. The tangible and intangible assets and inventories constituting the acquired goods are systematically taken into account in value and quantity in the various stores accounting supports.
202. All material acquired by the RLA is stamped or marked by the Stores Accountant before its storage or allocation. The stamping statement includes the following information: beneficiary structure, date of acquisition, origin (provider), holding service and cost.
203. Any internal movement of materials must be authorized by the Authorizing Officer, then monitored and recorded in the Stores Accounting documents.
204. In the same way as goods acquired by purchase, those resulting from donations, legacies or any other source of acquisition for the benefit of the RLA are taken care of by the Stores Accountant, on behalf of the RLA concerned.
205. Donations and legacies for the benefit of the RLA are acknowledged in quantity and value.
206. When handling donations and legacies for the benefit of the RLA by the Stores Accountant, the following procedures are required:  
the deliberation on the acceptance of donations or legacies for the benefit of the RLA and regularly approved by the competent authority;

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- the list of beneficiaries in the different states of the property to be distributed when the RLA is a donor;
- deeds of donation, agreements or any other document in lieu thereof when the RLA is the donee.

#### 4. Measures relating to the conservation and storage of material

207. Prolonged storage in stores or in waiting positions of durable equipment, such as computers, photocopiers, typewriters, refrigerators, furniture and air conditioners is strictly prohibited.
208. Before storage or allocation, all material acquired by a RLA is stamped or marked by the Stores Accountant. The stamping statement must include the following information: beneficiary structure, acquisition date, origin (provider) and acquisition cost.
209. Consumable goods of an edible nature and computer consumables such as inks, software, antivirus, etc., must be released for consumption before their expiry date.
210. Any provision of goods for the benefit of an applicant is justified by a Provisional Release Form (BSP) duly completed by the Stores Accountant, signed by the Authorizing Officer of the RLA and including the quantities to be used and the payment receipt. The affected party of the property.
211. The competent services of the Ministry in charge of state property and the Ministry in charge of finance are systematically contacted by the Authorizing Officers of the RLA with regard to the assets admitted to be reformed, after authorization from the deliberative body.
212. The Authorizing Officer makes available to the Stores Accountant the Books and Documents provided for by the regulations in force. He also ensures their effective maintenance and conservation, for the purposes of possible controls.
213. The Books and Documents kept by the Stores Accountant are subject to a stoppage of entries at the end of the budgetary year or a given management period.
214. The acquisition of second-hand equipment or equipment without original packaging by the RLA and their Establishments is and remains formally prohibited.
215. For the acquisition of durable goods and equipment for which warranty is required (photocopiers, computers, faxes, etc.), suppliers produce a warranty

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certificate for the equipment delivered, covering a period of at least six (06) months.

216. Services relating to pharmaceutical products and biomedical equipment are subject to obtaining approval issued by the Ministry of Public Health (Directorate of Pharmacy, Medicines and Laboratories).

### 5. Procedures for carrying out property inventories

217. The Stores Accountant, involved in the quality of accounting information, participates in the annual inventory, within a committee set up by the Principal Authorizing Officer, bringing together the Finance Controller and the Treasurer of the RLA.
218. The RLA Stores Accountant is required to carry out the following inventories depending on the management period:
- the Basic General Inventory (IGB) when the management position opens;
  - the stock taking inventory to update the IGB;
  - the end-of-year inventory, carried out at the close of a budgetary year or a management period.

### 6. Control of materials management

219. Material management at the RLA level is subject to permanent control exercised by the competent structures of the Ministry in charge of finance.
220. Materials management controls relate to:
- checking and finalizing Material Accounting entries and documents at the end of the budget year or at the end of a management period;
  - the effectiveness of receipts of materials and various services;
  - the conformity of services in relation to orders.

### 7. Production of material accounts

221. The materials management account accompanies the Administrative Account of the RLA Authorizing Officer. It is developed according to the account format defined by the Nomenclature issued by the Department of Standardization and Stores Accounting.
222. The creation of the monthly accounting files and the materials management account of the RLA Authorizing Officer is done, in accordance with the provisions of articles 38 to 44 of circular No.00000004/CAB/MINFI of May 18, 2012 relating to instructions relating to maintaining stock accounting.



## C. Management of public contracts in the RLA

### 1. Procurement procedure in RLA

223. The Project Owners (MO) and Delegated Project Owners (MOD) of the RLA must, at the start of each budgetary year, proceed in conjunction with the MINMAP to programme the contracts they intend to award. Thus, within ten (10) working days, from the date of adoption of its budget, each MO is required to transmit to MINMAP, ARMP and the competent Public Procurement Commissions (CPM) , a copy of the final programming log. As such, programming constitutes a mandatory prerequisite and not an optional or optional step.
224. The main actors involved in procurement are:
- the MO/MOD of the RLA, beneficiaries of the projects and who is responsible for initiating the procedures;
  - the Internal Structures for Administrative Management of Public Contracts (SIGAMP) responsible for assisting the MO/MOD of the RLA in the execution of their responsibilities;
  - the CPM, technical support bodies placed with the MO/MOD of the RLA for the award of contracts;
  - the Contracting Authorities who sign the contracts;
  - bidders, candidates for public procurement.
225. The DAO can be consulted free of charge in the Project Owner's services. They can also be downloaded from the website of the Body responsible for regulating public procurement or from the Cameroon On-Line E-Procurement System platform, abbreviated "COLEPS".
226. After publication of the notice, the Tender File is made available to each candidate who requests it, by the internal administrative structure of the contracts of the Project Owner, upon presentation of the receipt. Payment of the related costs, the scale of which is fixed by a specific text.
227. Candidates for calls for tenders launched by the RLA pay the costs of purchasing the tender documents from the regional or municipal revenue authorities concerned, or in the event of unavailability or refusal to issue receipts by the competent services of the RLA, with the Public Treasury, with the exception of the City Councils of Yaounde and Douala.



228. The splitting of a contract into a smaller contract with the aim of avoiding the jurisdiction of another body is an act constituting bad practices likely to be regulated by the Body in charge of regulating public contracts.
229. Project Owners must systematically involve the heads of sectoral administrations and State engineers in the preparation of Tender Files as well as in the receipt of services falling within their area of competence.
230. The contracting authorities and delegated contracting authorities, whose priority area of activity include Labour Intensive Approaches (HIMO), must ensure that provisions relating to the use of HIMO approaches are taken into account in tender documents and other standard public procurement documents, in accordance with Decree N° 2014/0611/PM of March 24, 2014, setting the conditions for the use and application of labour-intensive approaches.
231. With a view to promote locale SMEs, contracting authorities and delegated contracting authorities, and in particular the executive heads of RLA, may include in their programming certain “reserved contracts” for artisans small and medium-sized national enterprises, grassroots community organizations and civil society organization, in application of the provisions of Art 70 (1) of the public procurement code.
232. The services to be performed under the reserved contracts are specified by Order N° 402/A/MINMAP/CAB of October 21, 2018 setting the nature and thresholds of the contracts reserved for Artisans, Small and Medium Enterprises, Grassroots Community Organizations and Civil Society Organizations and the terms and conditions of their application.
233. The thresholds set aside are as follows;
- Category 1(very small Enterprises and Craftsmen): FCFA 15 000 000 including taxes;
  - Category 2 (Grassroots Community Organizations, Civil Society Organizations): FCFA 30 000 000 including VAT;
  - Category 3 (Small and Medium-Sized Enterprises): FCFA 50 000 000 including taxes.
234. For the award of reserved contracts, the evaluation criteria used in the DAO must take into account:
- The bidder’s location ;
  - The bidder’s previous references for similar services;

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- The references of the promoter or a technical manager of a newly formed national SME, a civil society organization or a grassroots community organization, in place of those of the legal entity when the latter does not yet have the required number of years of experience or references.

## 2. The execution of contracts within the RLA

235. Upon notification of the contract to the contractor, the MO or MOD of the RLA has a period of fifteen (15) calendar days to issue the service order to start the services. Any contract must be notified before any start of execution. Consequently, any claim relating to services performed before notification of the contract is inadmissible.
236. The provisions of a public contract can only be modified by an amendment. However, the amendment cannot modify either the subject of the contract, the holder of the contract, the settlement currency, or the price revision or price updating formula.
237. It is not necessary for the initial contract to be completely executed for a complementary contract to be awarded. However, the Project Owner must request from the Minister in charge of public contracts, authorization to award the additional contract, following the mutual understanding procedure, before receipt of the initial contract.
238. Services performed within the framework of public contracts are systematically received by a commission, the composition of which is indicated in the CCAP and according to the terms indicated in the CCAG. For audit and study contracts, acceptance is carried out by a monitoring and technical reception commission.
239. When the contract is accompanied by a guarantee or maintenance period, the security retention is levied or the performance caution constituted in its place.
240. The retention of guarantee or performance caution is not required for contracts of intellectual services and non-quantifiable services.
241. When the performance caution is not constituted, a security withholding fee is taken in fractions, at the time of ordering the sums due to the contract holder on the advances paid to him progressively. Measurement of contract execution.
242. When at the end of final acceptance, the co-contractor of the RLA fulfils its contractual obligations without reservation, the retention of guarantee is released or the performance caution returned following a release issued by the Project Owner on the deadline prescribed in the General Administrative Clauses.

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243. In the event of suspension of a Project Owner, his deputy, following the order of precedence, assumes on an interim basis, without any other form of procedure and subject to transition formalities, the responsibilities of Project Owner in relation to the management of public contracts within the administration or structure concerned. The said interim only concerns matters relating to the award and monitoring of the execution of public contracts.
244. In the event of suspension of members of a Public Procurement Commission, the heads of their administrations and structures to which they belong are required to have within five (05) working days from the date of publication or notification of the act relating to the sanction, to be communicated to the RLA with which the Procurement Commission concerned is placed, the name of their new representative in order to enable it to provide for their replacement and to carry out a new finding of the said Commission.

#### **D. Other methods of execution**

##### **1. RLA operating expenses**

245. These are expenses linked to the operation of RLA services and which are renewed without impact on assets. They enable the RLA to meet its current duties and obligations.
246. The following operating expenses are mandatory:
- salaries and wages;
  - compensation and other benefits provided for by the texts in force;
  - social security contributions;
  - taxes to be paid;
  - the incompressible costs linked to the operation of the services;
  - debts due;
  - contributions to RLA support organisations provided for by the legislation and regulations in force;
  - expenses resulting from the execution of court decisions which have become final;
  - contributions to groups or associations of which the RLA is a member;
  - expenses for maintenance and upkeep of roads, public lighting, health facilities, educational establishments and all other infrastructure;
  - expenditures relating to counterpart funds;
  - transfer expenses.

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247. The General Operating Grants allocated to Sub divisional Councils constitutes a compulsory expenditure for City Councils and must be systematically paid back at the end of each quarter.
248. Failure to pay the quarterly portion of the General Operating Grant to the beneficiary Sub divisional Councils due to the City Councils, may give rise to withholding tax on the share of the product of additional Council Tax and other municipal taxes subject to equalization due to the City Council by the Minister in charge of RLAs.
249. With regards to expenses relating to the removal and treatment of garbage, the RLA must strictly comply with the provisions of the regulations in force, in particular those of Decree No. 2023/04186/PM of July 24, 2023 establishing the recovery modalities, centralization, distribution and repayment of the proceeds of the special excise duty intended to finance the removal and treatment of garbage, for the benefit of Regional and Local Authorities.
250. The conclusion of a contract between a RLA and a company in charge of collecting, transporting and processing waste is subject, where applicable, to the budgetary sustainability opinion of the Minister in charge of Finance.

## **2. Operating expenses prohibited for RLAs**

251. Prohibited expenses are those which are formally prohibited by the laws and regulations in force. These include:
- loans granted by a RLAs to a private person;
  - subsidies to undeclared associations and other unapproved structures;
  - subsidies to religious associations and congregations;
  - subsidies to political parties.

## **3. RLAs investment expenditure**

252. Investment expenditures are those which allow the construction of equipment, buildings, infrastructures, as well as the acquisition of equipment relating to this work in the economic, social, health, educational, cultural and sporting fields. They have an impact on the heritage of the RLA.
253. Investment expenditure concerns, in particular:
- the construction and equipment of markets, bus stations and slaughterhouses;
  - improving the quality of the environment, access to drinking water and the management of natural resources;

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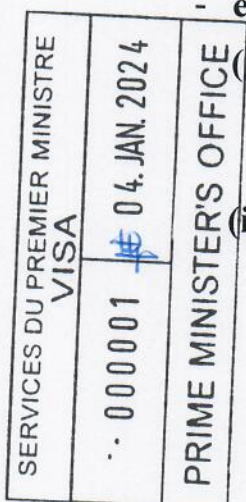
- carrying out development operations;
  - the creation of Council roads, as well as the rehabilitation of Divisional and Regional roads;
  - the development of public lighting and the electrification of needy areas;
  - the creation of unclassified Council roads;
  - the equipment of health facilities;
  - the equipment of educational establishments;
  - the creation of sports and socio-educational infrastructures at the Regional or local level;
  - the acquisition of materials for the improvement of basic local services;
  - the implementation of investment programmes and projects adopted by the deliberative body.
254. RLA investment expenses are carried out following the public procurement procedure provided for by the regulations in force, in this case contracts, purchase orders, jobbing order and contracts.
255. However, certain RLA projects can be carried out under in-house work. In-house work is the process by which the RLA decides to carry out all or part of the work itself, using its own material resources and staff.
256. The following are eligible for the execution of work under in-house work: construction operations, reconstruction, demolition, major repairs, renovation of any building or structure, including site preparation, earthworks, installation of equipment or materials, decoration and finishing.
257. In any case, the implementation of projects under in-house work is subject to prior authorization from the Minister in charge of public contracts. The RLA Authorizing Officers must send the related authorization requests no later than October 15, 2024.

#### **4. Modification of public investment projects in RLA**

258. Expenditure Authorizations initially made available to RLAs may be modified either because of the need to correct a budget coding error on the expenditure authorization or on the initiative of the RLA to modify the nature and the destination of the project.
259. Modification of the nature or destination of a project financed by resources transferred to the RLA must take place within the first three (03) months of the current budget year.



260. The correction of a material error or the modification of a project at the initiative of the RLA, whose changes do not modify the economic nature, is made during a special session of the consultation framework chaired by the Governor /SDO territorially competent. The proceedings of this meeting are recorded in minutes. A copy of the minutes is forwarded to the Minister/Vote holder of the budgetary chapter under which the expenditure is authorized and to the Minister in charge of public investments for acknowledgment.
261. A copy of the report sanctioning the work or of the contract amendment regularizing the change of locality, if applicable, must be sent to the Ministry in charge of Economy. For the specific case of the allocation included in the budget of the Ministry in charge of RLAs, copies of the minutes must be sent to the Ministries in charge of finance, the economy, and regional and local authorities.
262. Any modification, during the financial year, of the nature of an investment project financed by transferred resources is subject to authorization from the Minister in charge of public investments, after examination of the state of maturity and approval of the deliberative body. This authorization is based on proof of deficiency of the initial project, the existence of maturity elements of the new project, minutes report of the concerting meeting and existence a timetable for implementation, in consistent with the skills transferred.
263. Errors on expenditure authorizations are of three (03) types: material errors, errors on budget allocation and errors in assigning the financial district of the accounting unit:
- **material errors** are entry errors relating to the name of the project, place of execution of the project, the quantity to be carried out and the accounting unit in the same financial district and that the correction does not modify the economic nature of the project, nor the budgetary line of the expenditure concerned or the financial district of assignment;
  - **errors in budgetary allocation** generally refer to:
    - (i) errors on the recipient structure of the expenditure, which would warrant the correction of the budgetary imputation on which lies the expenditure authorisation;
    - (ii) inconsistency between the credit manager and the structure to which the credit was destined, where in, the credit manager is not a worker in the structure benefiting from the said expenditure or a manager with hierarchical authority over the management of credits intended for the management of the said structure.



- (iii) **the error in assigning the financial district of the accounting unit** describes the case where the accounting unit assigned to the expenditure authorization is located in a financial district different from that of the expenditure manager.

264. correction of errors requires modification of an expenditure authorization in the following cases:

- Correcting of errors in budgetary allocation, in financial district of the accounting post from one Region to another and inconsistency between the manager and the structure to which the expenditure is destined.
- Modifying a project at the initiative of the credit manager, resulting to changes in the budgetary line or the nature of the type of budgetary operation.
- Splitting an expenditure authorization into two authorizations, where at least one has a different output/type of transaction from the initial authorization.
- Merging two expenditure authorizations into a single authorization.

265. The procedure for amending expenditure authorizations is carried out at the level of the central service, under the following stages:

- The Governor/SDO convenes a meeting of the consultative body, which produces a set of minutes;
- Transmission to MINEPAT by the Governor/SDO of a copy of the minutes of the consultation session and the original of the expenditure authorization to be cancelled, within 15 days, for verification;

Transmission by MINEPAT to MINFI, with a copy to the administration having transferred the competence, of the expenditure authorization for cancellation and or correction of the error within 05 working days;

Repositioning of credits at the central level by the administration having transferred the competence, then punctual delegation of credits to the benefit of the beneficiary RLA by the said administration, within 10 working days;

Within 10 working days, the transferring authority's technical services transmit the resource to the Regional Finance Controller of the RLA area, with a copy to the beneficiary RLA.

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266. The correction of errors on budget allocation, on the financial division of the accounting unit from one Region to another or the modification of a project at the initiative of the RLA modifying the type of project, is done at the level of the Central Services of the State.

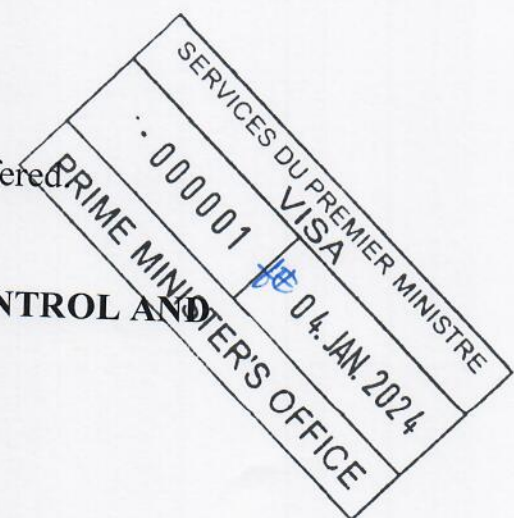
267. The procedure for modifying the nature of a project with a change in the budgetary allocation, at the initiative of the RLA, is carried out according to the steps below:

- Holding of a session of the consultation framework around the Governor/SDO, sanctioned by a report;
  - Transmission to MINEPAT by the Governor/SDO, of a copy of the minutes of the consultation framework session and the original of the expenditure authorization to be cancelled, within 15 days, for verification;
  - The transmission by MINEPAT to the RLA of the letter modifying the project, within 10 working days. This letter justifies the modification in the project execution process.
268. For the cases mentioned above, the correction of errors noted on the Expenditure Authorization systematically requires the prior agreement of the Ministry in charge of public investments.
269. When an equipment, a supply or a service subject to the public order does not appear in the published price list, the decentralized services of the Ministry in charge of prices are systematically contacted by the Head of the Executive of the RLA to expressly determine the prices to be retained in public procurement. The documents to be provided, notwithstanding the penalty of rejection, are;
- the request from the Authorizing Officer addressed to the decentralized services of the Ministry in charge of prices;
  - Pro-forma invoices or price list;
  - original receipt;
  - any other element that may justify the price offered.

#### IV. MONITORING-EVALUATION, CONTROL AND REPORTING OF RLA BUDGETS

##### A. Monitoring-evaluation

270. As part of monitoring the performance of the RLA, the executive body regularly holds strategic and operational management dialogues, which are frameworks for consultation and exchange relating to the volume of resources and objectives assigned, between the Head of the executive and all those responsible for implementing the activities of the RLA.
271. With a view to better support and strengthening their capacities, the RLA are subject to regular monitoring of their budgetary, financial and accounting activities by the competent State services.



272. The Specialized and Divisional Finance Controllers transmit quarterly to the assigned Regional Finance Controllers, all information relating to budget execution at the RLA level, in order to facilitate the keeping of exhaustive accounting of payment orders. The said information is transmitted to the Ministry in charge of finance (Directorate General of Budget).
273. The monitoring of the physical and financial execution of Public Investment Projects relating to the resources transferred to the Municipalities is done within a Municipal Technical Committee dedicated to this.

Placed under the chairmanship of the Head of the Council Executive, this Committee is responsible for:

- centralizing the physical-financial execution data of all public investment projects executed by the municipality concerned, on the basis of information provided by the Control Engineers, certified in writing, and recorded on project sheets designed for this purpose;
  - noting the implementation of the Council's public investment contract programming;
  - providing performance reports in relation to the Council's projects.
274. The report sanctioning the work of the said Committee is transmitted to the Divisional Technical Subcommittee for monitoring the BIP, at the responsibility of its president.
275. At the end of each month, the Finance Controller with territorial jurisdiction verifies and authenticates the information contained in the budget information reporting sheets, then transmits it following the circuit described below:

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- transmission of the files kept by the Specialized Finance Controllers of the RLA (or the Council Collectors in their role as Finance Controller with the RLA), to the Divisional Finance Controllers attached, five (05) days at most, after the end of each month;
  - verification, authentication, validation and summaries of information by the Divisional Finance Controllers, the Specialized Finance Controllers in the Regions, for transmission to the relevant Regional Finance Controllers, ten (10) days at most, after the end of each month;
  - centralization and consolidation, using the IT system, of information by the Regional Finance Controllers and transmission to the Directorate General of Budget, no later than fifteen (15) days following the end of each month.
276. The purpose of the RLA's budgetary accounting is to trace its budget execution operations in terms of revenue and expenditure. It makes it possible

to monitor liquidations, issuances, assumption of responsibility, collection and outstanding amounts to be recovered in terms of revenue, on the one hand, and commitments, liquidation, authorizations, payments and outstanding amounts to be paid in terms of expenses, on the other hand.

## **B. Control of execution**

277. Operations relating to the execution of the RLA budgets are subject to judicial and administrative controls and to the control of the Deliberative Body, as well as audits.

### **1. Judicial control**

278. Judicial control of RLA accounts is exercised by the Audit Bench of the Supreme Court and the Regional Audit Courts, in accordance with the laws and regulations in force.

279. The Audit Bench controls the financial legality and budgetary compliance of all RLA expenditure and revenue operations. As such, it notes the irregularities and management errors committed by the Authorizing Officers and Public Accountants of the RLA and sets, where applicable, the amount of the resulting damage.

### **2. Administrative Control**

280. Administrative control includes:

- the control exercised by state institutions and control bodies;
- financial and accounting control as defined by the Finance Regime of the State and other Public Entities;
- internal audit carried out by the RLA executive;
- the control of regularity and performance of the management of RLA and local public establishments, as well as private entities having received a subsidy, endorsement or guarantee from the RLA carried out by the specialized services of the State, in accordance with the laws and regulations in force.

### **3. Control of the Deliberative Body and audits**

281. When examining the draft budget or administrative account of the RLA, the Deliberative Body exercises control over the execution of the budget, as well as the related programmes and projects.

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282. Audits may be carried out at the request of the State representative, the Deliberative Body or the executive of the RLA concerned.
283. The aim of the audit is to report, in a timely manner, deviations from the standard or violations of the principles of compliance with laws, effectiveness and efficiency, budgetary, accounting and materials management. It aims to propose, where applicable, the necessary corrective measures.
284. The Principal Executive of the RLA is required to put in place an internal budgetary and accounting control system, making it possible to guarantee the legality and security of the use of their credits, as well as the effectiveness, efficiency and the economy of managing their expenses. This control aims to prevent budgetary and accounting risks.

### C. Reporting of budget execution

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#### 1. Budget accounting

285. The Specialized Finance Controller is required to produce and transmit to the Minister in charge of finance (Directorate General of Budget) a quarterly report and an annual budget execution report, no later than forty-five (45) days, respectively after the end of the quarter and fiscal year.
286. At the end of the financial year, each Authorizing Officer of the RLA submits to the Ministers in charge of regional and local authorities, finance and public investments, a report, a physical and financial execution report on the projects included in the budget of the RLA concerned.
287. The budgetary accounting of a RLA is completed in the administrative phase by the Authorizing Officer and in the accounting phase by the Public Accountant of the RLA.
288. The RLA's budgetary accounting operations are materialized by the production of an Administrative Account established annually by the RLA Authorizing Officer.
289. The Administrative Account is signed by the RLA Authorizing Officer, who validates the amounts of payment and revenue orders handled by the RLA Public Accountant. It is accompanied by statements of revenue development and budgetary expenditure established by the RLA Public Accountant.
290. From the perspective of accountability, the RLA Authorizing Officers must pay particular attention to the classification and conservation of administrative and financial documents.

291. The Administrative Account for the 2024 financial year must be adopted by the Deliberative Body no later than March 31, 2025 and approved no later than April 30, 2025.
292. A copy of the approved Administrative Account must be transmitted, at the request of the Principal Executive of the RLA concerned, to the Ministries in charge of decentralization and finance, as well as to the jurisdiction of the accounts, within thirty (30) days following its approval.

## 2.Accountability

293. The RLAs Public Accountant is required to communicate to the Authorizing Officer the cash flow situation weekly and the account balance monthly.
294. The Public Accountant is required to produce an annual cash flow plan consistent with the authorizing officer's commitment plan. The said plan must be updated monthly.
295. Public Accountants placed with the RLA are required to produce and transmit, no later than the 5th of each month, to the assigned Senior Accountant (TPG), for exploitation and centralization, the following periodic situations:
- the general balance of the accounts of the position;
  - the position's internal control report;
  - monthly certificates of revenue and expenditure;
  - the monthly statement of open bank accounts;
  - monthly bank reconciliation statements (Bank, CCP, Treasury);
  - the monthly budget execution situation in terms of revenue and expenditure;
  - the monthly situation of financial debts;
  - the monthly situation of inactive values.
296. The Public Accountant transmits the monthly summary statements (account balance, internal control minutes, state of consistency, state of outstanding balances/reminders to be recovered) to the DGTCFM, for analysis and consolidation.
297. The Centralizing Accountants notify the Public Accountants placed with the Regional and Local Authorities attached to them, the technical sheets for analyzing the periodic situations which result therefrom.
298. Failure to comply with the obligation to produce and transmit the above-mentioned periodic situations results in the suspension, by the relevant Senior



Accountant, of the execution of payment orders from defaulting accountants, as well as late payment penalties. .

299. Public Accountants placed with the RLA are required, in the event of appointment or transfer occurring during the financial year, to produce the management account for the period covering their activity, before their departure from the position.
300. The Management Account is a summary document presented at the close of the financial year by each Public Accountant of the RLA and transmitted to the Audit Court. It is accompanied by supporting documents, in accordance with the regulations in force and accompanied by a certain number of formalities.
301. The Management Account produced by the RLA Public Accountant is transmitted to the Ministry in charge of finance (DGB, DGTCFM) after its adoption by the Deliberative Body.
302. The Municipal or Regional Treasurer is required to produce a Management Account based on figures and documents for the 2023 budgetary year. This Account is submitted to the Deliberative Body no later than March 31, 2024, with a view to its transmission to the Audit Bench no later than May 31, 2024.
303. The Management Account for the 2023 financial year must be kept in the RLA's accounting position, until its transmission to the Audit Bench.
304. The Treasurers of the RLA must send their Annual and Monthly Treasury plan, as well as the report of the Treasury Committee to their assigned Accountant, for centralization and transmission to the DGTCFM (Treasury Department), for consideration in the Treasury Plan of State.
305. Training sessions for staff from financial services and public establishments of the RLA, on the development of Treasury Plans and the establishment of a Treasury Committee, must be organised by the Treasury Department.
306. No later than December 31, 2024, the Public Accountants placed with the Regional and Local Authorities submit to the services of the Senior Accountant, all withdrawal and/or transfer orders, specifically regarding subsidies and/or credits transferred.
307. In order to produce consolidated financial statements, the Authorizing Officers and Public Accountants of the RLA must install, network and use the "SIM-ba" software.



## V. MISCELLANEOUS AND FINAL PROVISIONS

308. Official missions abroad of Heads and members of Regional and Municipal Executives, as well as members of Regional Offices, are subject to obtaining authorization to leave the national territory, issued by the Minister in charge of Regional and Local Authorities. The said missions fall under the responsibility of the RLA concerned, following the regulatory rate in force.
309. Private journeys, by the Heads and members of the Regional and Council Executives, as well as the members of the Regional Offices are at their sole expense.
310. The actors and stakeholders in the RLA budget execution chain must ensure scrupulous compliance with the provisions of this Circular Letter, in order to ensure harmonious execution of the RLA budgets./-

Yaoundé, the 04 JAN 2024

Copies :

- MINDDEVEL ;
- MINEPAT ;
- MINMAP.



The Minister of Finance

  
Louis Paul MOTAZE

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