

MINISTRY OF FINANCE

REPUBLIC OF CAMEROON

Peace – Work – Fatherland



CIRCULAR No. 0001877 C/MINFI OF 31 DEC 2025

Bearing instructions on the implementation of Finance Laws, Monitoring and Control of the Execution of the Budgets of the State and Other Public Entities for the 2026 Fiscal year

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THE MINISTER OF FINANCE

TO

ALL:

- **The principal, secondary and delegated Vote holders;**
- **Project owners and delegated project owners;**
- **Project, programme and those ranked as such;**
- **Finance Controllers;**
- **Public accountants and those ranked as such;**
- **Public and Private Partners.**

The Finance Law for the 2026 financial year comes in a context marked at the international level by persistent geopolitical and health shocks, resulting in a slowdown in global growth and the continuation of restrictive monetary policies; Increased trade tensions, following the increase in customs duties imposed by certain developed countries and the retaliatory measures taken by their trading partners, are having a negative impact on international trade and investment flows.

In the sub-region, the CEMAC Heads of States recommended, at their last ordinary summit held on the 10 September 2025 in Bangui, the acceleration of the implementation of the priority economic reforms provided for in the 3rd phase of the CEMAC Economic and Financial Reform Programme (PREF-CEMAC), for real structural transformation with a view to industrialising the CEMAC economies; strengthening the macroeconomic framework of the sub-region; conducting a comprehensive audit of institutions, specialised bodies and community agencies, within the framework of the Programme for the Improvement of the Functioning of CEMAC Institutions (PRAFI-CEMAC); and completing the review of monetary cooperation agreements.

At the national level, the overall objective of public policies remains to strengthen the momentum of inclusive economic growth, in particular through the industrial transformation of the productive fabric and the improvement of living conditions for the population. With this in mind, the implementation of the 2026 Finance Law is part of the many challenges that the Government will have to address as a matter of priority in the areas of security, social welfare and the economy, in particular:

- In terms of security, maintaining security surveillance both at the borders and in urban areas, as well as continuing the process of disarmament, demobilisation and reintegration.



- On the social front, strengthening social cohesion and the decentralisation process; maintaining health surveillance to guard against epidemics and pandemics; upgrading the technical facilities of hospitals; establishing a unified social register and stepping up the Social Safety Nets project; increasing the use of High Intensity Labour Force approach (HIMO); creating a Special Fund to support women's economic empowerment and promote youth employment, and preserving the purchasing power of vulnerable households; the intensification of the provision of school infrastructure at the local level; the strengthening of new universities in terms of infrastructure; the intensification of the policy of aligning technical and vocational training with the needs of the local market; and the continued implementation of the commitments contained in the National Gender Policy.
- On the economic front, the continuation of the implementation of the NDS30; the optimisation of the reconstruction of the regions affected by the security crises; the finalisation of the commissioning of the Nachtigal dam and the start of the construction of the Kikot hydroelectric dam; the continuation of the due diligence for the rehabilitation of SONARA; the strengthening of the energy supply and the capacity for the transmission and distribution of available energy; the restoration of the financial equilibrium of the electricity sector, in particular through the repurchase of the shares held by ACTIS in the share capital of ENEO; the implementation of the Initial Impulse Programme (2IP) and the acceleration of the Integrated Agropastoral and Fisheries Import-Substitution Plan (PIISAH); the development of transport infrastructure and the opening up of production areas, including the rehabilitation of urban roads; the fight against climate change; the strengthening of the confidence of taxpayers and investors through the improvement of the business climate, in particular, with strengthening the institutional and operational capacities of the Cameroon Business Forum (CBF); the strengthening of the partnership approach with all the actors of the national supply chain; the orientation of public procurement towards national production; the acceleration of local wood processing; the continuation of measures to improve transparency and to consolidate the management of public finances.
- In terms of Internal taxation, the optimal mobilisation of non-oil domestic revenues, while respecting the sustainability of economic activity; while avoiding economic distortions detrimental to the development and competitiveness of enterprises.
- In terms of border taxation, the alignment with the rationalisation dynamic of the CEMAC/ECCAS Regional Economic Communities, and the contribution to national security, the regulation of flows, support for the economy; as well as the improvement of the business climate and the implementation of green taxation.
- In terms of non-tax revenues, the standardisation, security and strengthening of the monitoring of the collection of the said revenues, in particular through the strengthening of the digitalisation process.



- As far as the national indebtedness policy is concerned, it is intended to be prudent and consistent with the 2026-2028 National Medium-Term Indebtedness Strategy and the 2026 Annual Public Financing Plan in order to ensure debt sustainability. With this in mind, the budgetary policy in 2026 contributes to the consolidation of the public finance situation in order to maintain the level of indebtedness on a sustainable path, in line with the CEMAC Sub-Region Convergence Pact, while ensuring the effective implementation of the objectives of the National Development Strategy for 2030 (SND30).
- In terms of expenditure, the rationalisation of operating and investment expenditure, with emphasis on the elimination of common heads, and the use of allocations dedicated to accidental and unforeseeable expenditure. Thus, the measures taken in terms of expenditure are aimed primarily:
 - *for investment expenditure*, the use of expenditure exclusively geared towards gross fixed capital formation, in order to ultimately have the stock of fixed assets necessary to achieve the priority objectives set by the SND30;
 - *For operating expenditure*, budgetary measures remain focused on reducing government spending.

In this perspective, the 2026 Finance Law targets a projected economic growth of 4.3% with an estimated inflation rate of 3%. It also aims for a budget deficit of 1.7% of GDP in 2026, compared with an estimated 0.8% in 2025, with the objective of controlling the debt ratio at 50% of GDP for the period 2026-2028, i.e. below the convergence threshold of 70% of GDP set by the CEMAC.

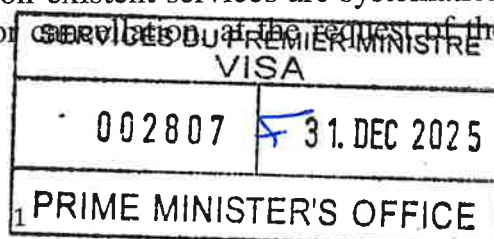
All these requirements are set out in this Circular, the content of which is essentially focused on measures contributing to the effective and efficient implementation of the budgetary policy defined by the executive and approved by Parliament.

It is the responsibility of all Public Administration officials, Heads of Public Enterprises and Establishments, Heads of Executives of Regional and Local Authorities, managers of project, programmes and similar structures, and heads of control bodies to mobilise the staff under their authority around the issues, challenges and objectives inherent in the effective and harmonious execution of the public budgets for the 2026 financial year.



GENERAL PROVISIONS

1. The State budget and the budgets of other public entities shall be enforceable from 1 January 2026.
2. Vote holders must ensure strict compliance with the rules of budgetary sincerity and transparency in the execution of their respective budgets.
3. Each vote holder shall provide the names of two (02) of his or her colleagues who shall be solely responsible for filing and retrieving files transmitted by his or her services to the financial control departments and directorates of the Ministry of Finance.
4. Only financial control staff are authorised to act as liaisons between other ministerial departments, institutions and accounting offices. Consequently, it is strictly forbidden to hand over files relating to expenditure commitments to service providers.
5. The modification of expenditure authorisations initially made available to secondary vote holders and vote holders of Regional and local authorities may be done either because of the need to correct a budget coding error on the expenditure authorisation or at the initiative of the said vote holders to change the purpose of the expenditure.
6. An expenditure authorisation may be modified either by correction or by cancellation.
7. Any cancellation shall be subject to the prior authorisation of the principal vote holder.
8. In decentralised services, the correction of material errors affecting the characteristics of the project (locality of implementation or quantity to be produced) is subject to the prior approval of the principal vote holder.
9. The following situations require cancellation of the corresponding expenditure authorisation. These include:
 - correction of errors in budget allocation, in the assigned treasury station belonging to another financial district, or inconsistency between the vote holder and the entity receiving the expenditure;
 - modification of a project on the initiative of the vote holder, with a change in the budget allocation or the nature of the type of budgetary operation;
 - the modification of the purpose of an expenditure authorisation into two or more operations, at least one of which has an output/type of operation that differs from the others;
 - the merging of two expenditure authorisations into a single expenditure authorisation.
10. Expenditure authorisations issued for non-existent services are systematically returned to the Directorate General for the Budget for cancellation at the request of the competent Regional Financial Controller.



11. Modifications to expenditure authorisations within the framework of RLAs must be made in accordance with the following conditions:

- the projects selected or resulting from the modification must always be consistent with the competence transferred to the local authority to which the expenditure authorisation is linked;
- the types of outputs/operations financed by the same expenditure authorisation must be identical.

12. Any change to a project financed by the transferred resources that does not involve a change of location is subject to the authorisation of the Minister in charge of public investment, after examination of the state of maturity and approval by the deliberative body. This authorisation is based on evidence of the shortcomings of the initial project, the existence of elements of maturity in the new project, the minutes of the consultation framework and the existence of an implementation timetable.

13. The modification of the project to be financed by an expenditure authorisation within the framework of transferred resources does not require the cancellation of the expenditure authorisation if the new investment operations are all of the same nature/type.

14. Any change in the nature or purpose of a project financed by transferred resources must be made within the first three (03) months of the financial year.

15. Modification of expenditure authorisations intended to cover arrears within the framework of resources transferred to local authorities is prohibited.

16. Any request for financial support, tax relief, loans or guarantees from the State by Public Enterprises, Private enterprises, Enterprises with minority public participation and Public Establishments is subject to the transmission to MINFI of certified financial statements, auditors' reports, resolutions and deliberations of their corporate bodies, the presentation of a tax compliance certificate and the administrative accounts for the financial year concerned, as applicable.

17. Financial controllers must refrain from affixing their visa on draft contracts (purchase orders and contracts) to be entered into the budget after 15 October 2026, with the exception of supply contracts with delivery dateline not exceeding one (01) month, as well as multi-year contracts, or in the event of an express exemption from the Minister of Finance.

18. It is strictly forbidden for those involved in the execution of public budgets to compel users and other co-contractors of the Administration to provide any budgetary or accounting documents that are not required by the laws and regulations in force.

19. The Unique Identification Number (NIU) is the mandatory reference for identifying service providers and contractors for all orders funded by the state budget and other public entities, as well as legal entities or individuals receiving financial assistance from the state. To this end, it must be used systematically in all operations carried out in computerised public expenditure processing applications.

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20. The Minister of Finance is the principal vote holder for revenue. With regard to non-tax revenue, the heads of Ministerial Departments are the delegated vote holders. The Directors-General of Taxes and Customs are the delegated vote holders for tax and customs revenue, respectively.

21. The Heads of Ministerial Departments are the principal vote holders for expenditure. The Director General of the Budget is the delegated vote holder for expenditure, ensuring the proper implementation of finance laws and compliance with budget balances.

22. The Minister of Finance ensures the proper implementation of finance laws. This monitoring role is carried out, among other things, through budgetary regulation measures.

I. BUDGETARY POLICY MEASURES FOR THE 2026 FINANCIAL YEAR

A. TAX MEASURES

23. The tax measures contained in the Finance Law for the 2025 financial year are intended to boost the confidence of taxpayers and investors, which is an essential precondition for increasing the mobilisation of tax revenues, without hampering economic growth and the competitiveness of businesses. To this end, they shall take into account the need to find the additional resources that are essential to achieving the objectives of budget consolidation, modernising public finances and financing the National Development Strategy.

24. The tax innovations in the 2026 Finance Law aims at (a) broadening the tax base, (b) securing revenue, (c) promoting tax compliance, (d) combating tax fraud and evasion, (e) improving the business climate, (f) promoting socio-economic development, and (g) promoting environmental taxation.

1. Measures to broaden the tax base

25. The 2026 Finance Law establishes a specific tax regime for non-resident digital sector companies, based on the concept of significant economic presence. Any non-resident digital operator that, without a physical presence in Cameroon, generates annual turnover above 50 million CFA francs and/or has more than 1,000 users located on national territory is deemed to have such a presence.

This regime is aimed exclusively at the taxation of non-resident digital operators for corporate income tax (CIT) purposes. It does not create any new tax burden for consumers, who are in no way liable for the obligations arising from the scheme. The companies concerned are therefore taxable when they provide services or carry out transactions with users located in Cameroon, regardless of any physical presence.

In the same vein, the law provides for the establishment of a dedicated digital portal for the registration, declaration and payment of tax obligations by the operators concerned. To this end, the Directorate General of Taxes is instructed to carry out, without delay, all the technical, regulatory and organisational steps necessary for the effective operationalisation of this platform, ensuring its interoperability with existing information systems and data security.



26. The specific excise duty rates applicable to wines and spirits have been increased, with the express exclusion of beers, which are mass-market products and are therefore not affected by the tariff adjustment. The new rates are as follows :

- ***For locally produced wines, spirits, whiskies and champagnes:***

- from 2 to 5 CFA francs per centilitre for wines;
- from 8 to 15 CFA francs per centilitre for whiskies;
- 25 to 35 CFA francs per centilitre for champagnes.

- ***For imported wines, spirits, whiskies and champagnes in the lower price range:***

- 3 to 5 CFA francs per centilitre for spirits known as mixed alcohols;
- 3 to 10 CFA francs per centilitre for wines;
- 10 to 20 CFA francs per centilitre for whiskies;
- 30 to 40 CFA francs per centilitre for champagnes.

- ***For imported premium wines, spirits, whiskies and champagnes:***

- from 6 to 10 CFA francs per centilitre for spirits known as mixed alcohols;
- 6 to 15 CFA francs per centilitre for wines;
- 20 to 30 CFA francs per centilitre for whiskies;
- 60 to 100 CFA francs per centilitre for champagnes.

27. In order to remedy the inefficiencies associated with the VAT exemption regime, in particular the break in the deduction chain and the persistence of tax, the 2026 Finance Law introduces a reduced VAT rate of 10% applicable to certain transactions that were previously exempt. This applies to:

- interest on property loans for the purchase of a first home;
- the sale of social housing;
- the rental of social housing by public or semi-public property developers.

This mechanism aims to restore VAT neutrality while supporting public policies on access to housing.

28. For VAT purposes, persons qualified as de facto property developers, understood as any natural or legal person who, even without formal approval, habitually carries out activities equivalent to those of duly approved developers for profit, are now treated as property professionals. This measure aims to ensure fair tax treatment and prevent practices that circumvent the regime applicable to formal operators.

A specific text from the Minister of Finance will specify the terms and conditions for applying this provision.

29. Subject to international tax treaties, sectoral agreements in force and the principle of reciprocity, foreign airlines and shipping companies will be subject to corporate tax in Cameroon on profits made on the national territory from 1 January 2026. This measure puts an end to tax asymmetry and reinforces the equitable treatment of domestic and foreign operators

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30. Property taxation is optimised by the introduction of a progressive scale applicable to the Property Tax (TPF). The rate is now set as follows:

- for properties valued at less than or equal to 500 million CFA francs: 0.1%;
- for properties valued at more than 500 million CFA francs and at least 1 billion CFA francs: 0.2%;
- for properties valued at over 1 billion CFA francs: 0.3%.

This reform aims to increase the yield of the TPF while preserving the contributory capacity of small property owners for greater tax fairness.

31. The 2026 Finance Law also stipulates that quarries declared to be of public utility are subject to all taxes, duties, levies and fees provided for by tax legislation for all commercial operations carried out outside the needs strictly related to the project that justified their classification.

32. As a result, the exemptions attached to their status apply only to operations directly related to the public utility project, to the exclusion of all ancillary or parallel commercial activities. This clarification aims to restore the neutrality and consistency of the tax regime applicable to these structures.

2. Measures to secure revenues

33. The measures to secure revenue contained in the 2026 Finance Law are divided into two distinct parts: on the one hand, general measures targeting all taxpayers, and on the other hand, specific measures applicable to public expenditure and procurement operations.

➤ General measures targeting all taxpayers

34. From 1 January 2026, purchases of goods and services by distributors, commercial partners and service providers of telephone and digital companies and similar service operators will be subject to purchase tax.

35. The 2026 Finance Law introduces a real-time taxation system designed to ensure the immediate and automatic collection of taxes and duties at the time of the transaction. This mechanism is part of a drive to modernise tax procedures and is based on the mandatory use of approved electronic solutions that enable the secure generation of invoices, the automatic capture of tax amounts due, and the instantaneous, secure and unalterable transmission of invoicing data to the tax authorities.

This mechanism guarantees collection on an ongoing basis, increases the transparency of transactions and significantly reduces the risk of fraud or concealment, while securing tax revenue.

To this end, the Directorate General of Taxes has been instructed to proceed without delay with the full implementation of this system, finalising the approval of electronic solutions, interoperability with existing invoicing and payment systems, the supervision of technical service providers and the sensitisation of economic operators.



36. A legal framework has been established to enable the tax authorities to request assistance from foreign administrations in order to recover Cameroonian taxes on assets located abroad, and to provide assistance to foreign administrations in recovering their tax claims in Cameroon, subject to agreements or reciprocity.

37. In order to optimise the effectiveness of tax audits, the tax authorities may, before issuing a collection notice or during litigation proceedings, substitute the legal basis, thereby maintaining a disputed tax assessment on an appropriate legal basis when the one initially chosen proves to be unsuitable.

This option is exercised in strict compliance with the guarantees granted to taxpayers, in particular:

- the adversarial principle;
- the right to prior information;
- maintenance of the initial amount of taxation, without increasing the tax burden;
- the possibility of exercising the remedies provided for by law.

➤ *Specific measures applicable to public expenditure and procurement*

38. The mechanism for securing tax revenues through withholding tax on public expenditure is strengthened as follows:

- the introduction, as part of exceptional public expenditure procedures, of a flat-rate deduction of 5%, plus 10% in additional council tax, applied by the public accountant when the documents produced do not allow the exact nature of the deduction to be determined;
- the establishment of the obligation, under penalty of inadmissibility, to include in the expenditure documentation a withholding tax certificate generated online via the DGI platform.

39. With regards to exceptional procedures, the taxes and duties included in the statement of expenditure, which previously gave rise to a separate commitment, will, as of 1 January 2026, be subject to a reformed system in accordance with the legislation in force.

40. Taxes and duties included in the statement of expenditure now give rise to a tax credit, which is recorded in the PROBMIS application of the Directorate General of Budget when the non-tax portion is settled.

41. This credit is simultaneously recorded in:

- the DGI's tax withholding management platform (eBilling);
- the PATRIMONY application of the Directorate General of the Treasury and Financial and Monetary Cooperation (DGTCFM).

42. This mechanism allows the beneficiary of the decision to release the funds to issue tax withholding certificates as the expenditure is executed.



43. This reform thus ensures the systematic issuance of tax withholding certificates to all beneficiaries of payments made by the biller or the manager of the funds made available.

44. It should be noted that all ad hoc accountants are taxpayers. As such, they must:

- have a Unique Identification Number (NIU), which is distinct from their personal NIU and may be the NIU of the administration within which the ad hoc payment in question is set up. If it is not possible to create a separate NIU for each imprest or committee whose existence is essentially precarious, the NIU of the relevant administration shall be used for the purposes of the operations concerned;
- register on the eBilling platform as a collector;
- use the login details provided to enter the transactions giving rise to tax withholding and generate the relevant certificates.

45. The information entered by the ad hoc accountants is consolidated in a declaration, generating a tax notice corresponding to the deductions made. This notice is settled by allocating the tax credit accumulated in PROBMIS. Although this credit is broken down in PATRIMONY according to the types of deductions mentioned in the expenditure statement, it remains fungible and can be readjusted to reflect the deductions actually due as expenditure is incurred.

46. If the credit is insufficient to cover all the deductions due (particularly in the event of an initial understatement), the vote holder or ad hoc accountant is required to make an adjustment by paying the balance to their local tax office. Conversely, when the deductions made are less than the credit initially established, the unused balance is automatically paid into tax revenue when the budgetary commitments are terminated.

47. The same procedure applies to the exceptional procedures provided for in Article 116 quarter 4 of the GTC, with the difference that the tax credit corresponding to the 5.5% deduction is generated directly by the PATRIMONY application, and not by PROBMIS.

3. Measures to promote tax compliance

48. In order to ensure the collection of taxes and duties owed before any removal from the taxpayer register, taxpayers are now required to declare their cessation of activity at least three (03) months before the planned date of cessation.

49. Penalties for failure to declare have been strengthened through:

- a fixed fine of 100,000 CFA francs for taxpayers who have not filed their annual income tax return;
- an automatic and graduated administrative fine (from 200,000 CFA francs for the DGE to 50,000 CFA francs for taxpayers to the IGS), in addition to automatic taxation, as well as the dematerialisation of the collection of such claims.

50. The tax regime for Approved Management Centres (CGA) is being reorganised in order to bring their supervision into line with legislative developments, in particular the law on local tax reform, and to strengthen their monitoring, through



- the harmonisation of the membership threshold, now set at 100 million CFA francs in turnover;
- aligning the tax relief mechanism available to members, reduced to 50% of the corresponding IGS bracket, in accordance with the local tax reform;
- strengthening the professional supervision of CGAs, with each centre required to have at least one tax advisor and one chartered accountant registered with the relevant professional body, at a ratio of one professional per 2,000 members.

51. The tax authorities now have the power to publish, by any means, lists of taxpayers who are up to date with their tax obligations and taxpayers who are inactive, subject to compliance with legislation on the protection of personal data and privacy.

52. Taxpayers with an annual turnover of more than 1 billion CFA francs are required to attach a tax review report prepared by an approved tax advisor to their Statistical and Tax Declaration (DSF). The latter may be held liable and their accreditation suspended in the event of professional misconduct causing damage to third parties. As such, tax advisers must provide proof of professional liability insurance and hold a valid CEMAC "pink" card.

53. From the date of approval of the accounts by the competent body, the period granted to taxpayers to correct their Statistical and Tax Declarations (DSF) without penalty is now limited to thirty (30) days.

54. Finally, the scope of transactions subject to the requirement to produce a Tax Compliance Certificate (TCC) in advance has been extended to passport applications, imports by individuals and applications for vehicle registration certificates. This extension helps to strengthen user identification and tax compliance.

55. In accordance with Articles L 94 bis, L 94 bis and L 94 quarter of the General Tax Code, the TCC is required for the payment of invoices from the State and all public entities, and certifies the taxpayer's tax compliance with regard to their reporting and payment obligations. It is also required for the issuance of tax and duty payment certificates, for the payment of subsidies for export and import operations, and for any licence, authorisation or approval application submitted to a public entity.

56. All public administrations, Public Enterprises and Establishments, and Regional and Local authorities are therefore requested to require users and their service providers to provide the TCC and a valid tax registration certificate, duly authenticated on the DGI website (www.impots.cm), for all files relating to applications for export operations, as well as for any licence, authorisation or approval.

57. With regards to the validity of the TCC submitted to the public accountant, Article L 94 quarter of the CGI, supplemented by points 289 and 290 of Circular No. 020 of 8 May 2024, requires that the certificate be valid at the time the file is processed. Any expired TCC must therefore be declared inadmissible. Validity at the time of commitment.

58. It should also be noted that Finance Controllers and Public Accountants are required to authenticate the TCC and all tax documents contained in public expenditure files in advance. This authentication is facilitated by QR codes or by verifying the document reference number.



With regards to registration fees, authentication is based on verification of the duly issued payment receipt.

59. The IT departments of the DGI, DGB and DGTCFM are invited to make every effort, under the supervision of the MINFI's Information Systems Division, to ensure that the TCC and the registration certificate are automatically and systematically taken into account at all stages, in the computerised processing of commitment and payment files for all public expenditure.

60. However, it should be noted that the taxpayer's location, like registration, is a separate aspect of tax identification in the light of Article L 1 of the GTC and does not fall within the scope of the certification carried out by the TCC. The location must be certified on honour and duly stamped in accordance with the requirements of Article 447 of the GTC relating to the size stamp, for all administrative procedures. Therefore, the requirement for a stamped location plan in the bundle produced for the payment of invoices remains fully justified and must be maintained.

4. Measures to combat tax fraud and evasion

61. If the tax authorities reject computerised accounts, either because accounting entries have been modified after the accounting file has been submitted to the auditor, or because access to the computer system or accounting files necessary for the audit has been refused, the taxpayer concerned is liable to taxation by assessment, subject to compliance with a formal and adversarial procedure.

62. The procedures for assistance to the tax authorities by experts in the context of tax audits have been simplified by giving the Minister of Finance the power to directly appoint the required experts, replacing the previous system based on a list of experts.

5. Measures to improve the business climate

63. In line with the very high prescriptions of the Head of State, the tax advantages granted to companies in the context of promoting the employment of young graduates are being strengthened through:

- the extension of the scheme to work-study contracts;
- the introduction of a 20% tax credit on the costs incurred by companies for the integration of young people;
- the introduction of a tax credit for donations made to youth support organisations.

64. In addition, support for the financing of small and medium-sized enterprises is consolidated by the introduction of a 15% tax credit on personal income tax (PIT), applicable to cash contributions made for the subscription of initial capital or for the increase of the capital of SMEs.

65. Personal income tax (PIT) for individuals with exceptional income is reduced by increasing the allowance applicable to such income from 25% to 35%.



66. For the application of withholding tax on rents, the 2026 Finance Law abolishes the general exemption from withholding tax previously enjoyed by companies subject to the actual taxation regime and registered in the taxpayer file of a specialised management unit. From now on, the exemption applies under the following conditions:

- for enterprises subject to the actual taxation regime: they must be included in the MINFI decree establishing the list of companies authorised to carry out tax withholding on behalf of the State;
- for companies subject to the IGS: pay rent to an enterprise subject to the actual tax regime.

In addition, the withholding tax rate on rent is reduced from 15% to 10%.

67. The General Synthetic Tax (IGS) is a final tax on VAT and personal income tax for BIC and BNC. However, taxpayers subject to the IGS remain liable for service taxes and fees (including the Local Development Tax), licence fees, withholding taxes on their invoices to entities authorised to operate such withholdings, as well as tax and employer contributions on their employees.

68. For income tax instalments levied on the invoices of taxpayers subject to the IGS regime, these are deductible from the IGS due for the following financial year.

69. Furthermore, taxpayers subject to the IGS regime and with a turnover equal to or greater than 10 million CFA francs are required to submit a DSF by 15 May each year at the latest.

70. The tax base applicable to petrol station managers consists of:

- the margin for approved petroleum products (super, diesel, kerosene, domestic gas);
- the corresponding pre-tax turnover for all other sales.

71. In order to reinforce the neutrality of VAT for inter-CEMAC transporters, the 2026 Finance Law formally establishes their eligibility for VAT credit refunds.

72. The fees payable to payment institutions (mobile phone operators and other similar service providers) by taxpayers for the payment of taxes and duties must be within a range of 500 CFA francs to 10,000 CFA francs, without exceeding an amount equivalent to 10% of the taxes, duties and levies paid. Consequently, any relevant contractual provisions previously agreed between the MINFI and certain payment institutions that are contrary to this new legal framework are deemed null and void. The latter are required to conclude an amendment in order to incorporate and comply with the requirements now prescribed by law.

73. In addition to interest on bonds issued by the State of Cameroon, interest on bonds issued by all other CEMAC member states is also exempt from IRCM.

74. From now on, the tax depreciation period for leased assets is aligned with the term of the financing contract.

75. The scheme to promote new investment in economically depressed areas has been strengthened through:



- the possibility of extending the installation phase by up to two (02) additional years in cases of force majeure or economic difficulties;
- the establishment of VAT exemption on interest paid on loans used to finance investments in an economically depressed zone;
- the abolition of VAT exemption on local purchases.

6. Socio-economic promotion measures

76. With a view to promoting support for persons with disabilities, the following measures have been established:

- the introduction of a 50% reduction in the General Synthetic Tax (IGS) rate and licence fees, even if the disabled person is not a member of a CGA;
- VAT exemption on adapted equipment;
- the creation of a specific tax of 3,000 CFA francs per vehicle per operation on vehicle inspections, the proceeds of which are intended to finance prevention, reintegration and rehabilitation measures for persons with disabilities. Vehicles used by persons with disabilities, as well as those used for public transport of persons and goods, are exempt from this tax.

77. The *ad valorem* excise duty rate on low-end digital audiovisual programme and content packages (less than 10,000 CFA francs and more than 5,000 CFA francs) is reduced from 12.5% to 5%.

7. Measures to promote ecology and environmental taxation

78. The 2026 Finance Law introduces a specific tax on products with a high environmental impact, including cement, iron, tiles, ceramics and plastic packaging.

This tax is payable exclusively by manufacturing or importing companies and is not passed on to the end consumer. It is based on the polluter pays principle, which requires the environmental cost to be borne by the economic operator whose activity generates the impact.

➤ Applicable rates and tariffs :

- 2,500 CFA francs per tonne of cement ;
- 5,000 CFA francs per tonne of iron ;
- 10,000 CFA francs per tonne of tiles and ceramics;
- 15 CFA francs per non-returnable container for alcoholic and carbonated beverages;
- 5 CFA francs per non-returnable container for other products; capped at 5% of the product value;
- 5% of the value, capped at 1,000 CFA francs per unit, for plastic products other than packaging.

➤ Declaration and payment procedures:

- **On importation:** the tax is assessed and collected by the Customs Administration, according to the same rules, guarantees and penalties as customs duties;



- **For local production:** the tax is collected and paid monthly to the relevant tax authority, no later than the 15th of the month following that in which the taxable transactions took place.

79. In order to encourage sustainable management of forest resources, companies holding an operating licence benefit from a 25% reduction on the amount of the Annual Forestry Fee (RFA). This rate is increased to 35% for companies that can demonstrate sustainable management certification.

B. CUSTOMS MEASURES

80. The new customs measures enshrined in the Finance Law for the 2026 financial year have the following main objectives: improving the living conditions of the population and the business environment, strengthening the State's budgetary space coupled with the continued implementation of the import substitution policy, promoting youth employment and combating unemployment, strengthening the Customs Administration's means of action and combating commercial fraud, money laundering and terrorist financing, as well as ensuring compliance with Cameroon's international commitments as part of the process of rationalising the instruments of the CEMAC-CEEAC communities.

1. Measures to improve living conditions and the business environment

81. In response to the need to improve living conditions for the population and address certain concerns of the private sector, the Finance Law for the 2026 financial year includes customs measures aimed at upgrading the technical facilities of public and private health care facilities, access to drinking water and the reduction of the energy deficit through the promotion of green energy, the socio-economic integration of citizens with disabilities, and the strengthening of national value chains for the development of road infrastructure. These measures include:

- the extension for a period of twenty-four (24) months of the exemption from customs duties and taxes on imports of medical equipment and devices, including their accessories, provided for in Article 5 of the Finance Law for the 2024 fiscal year, together with its current implementing provisions;
- a 30% reduction in the taxable value on importation of food supplements intended to support human health, not manufactured locally;
- the extension for a period of twelve (12) months of the exemption from customs duties and taxes on imports of equipment and materials intended for the production of drinking water and solar, wind and biomass energy, as provided for in Article 5 of the Finance Law for the 2024 financial year, together with its current implementing provisions;
- the continued application of customs facilities for the importation of livestock equipment and materials, as provided for in Article 5 of the Finance Law for the 2024 financial year, together with its current implementing provisions, as a form of government support;



- the exemption from customs duties and taxes for equipment, materials and vehicles specially designed or adapted for persons with disabilities, imported by holders of disability cards issued by the Ministry of Social Affairs or approved specialised centres for the care of persons with disabilities. The list of goods and the conditions of eligibility for the said exemption from customs duties and taxes shall be determined by order of the Minister of Finance, after consultation with the Ministry of Social Affairs;
- Exemption from customs duties and taxes on imports of technical equipment intended for the petroleum bitumen production industry;
- the application of a reduced customs duty rate of 5% with exemption from Value Added Tax (VAT) on imports of inputs intended for local petroleum bitumen production.

2. Measures to strengthen fiscal space coupled with the continued implementation of the import substitution policy

82. Measures to strengthen the budgetary space at the doorstep, coupled with the implementation of the import substitution policy under the Finance Law for the 2026 financial year, relate to the application of *ad valorem* excise duties on vehicles with high carbon emissions (CO₂) and imported empty domestic gas cylinders, the taxation of mining products on export according to their degree of processing, and an adjustment in the allocation of the proceeds from the IT levy and the costs of processing import and export declarations.

83. As such, the *ad valorem* excise duty on vehicle imports is set as follows:

- At a rate of 12.5%:
 - ✓ passenger vehicles with an engine capacity of 2500 cm³ or less, aged between 12 and 20 years inclusive;
 - ✓ passenger vehicles with an engine capacity greater than 2500 cm³, aged between 0 and 15 years inclusive;
 - ✓ other commercial vehicles regardless of engine capacity, public transport vehicles, trailers, tractors (excluding agricultural tractors) over 15 years old up to and including 20 years old.
- At a rate of 25% :
 - ✓ passenger vehicles with an engine capacity of 2500 cm³ or less, over 20 years old;
 - ✓ passenger vehicles with an engine capacity greater than 2500 cm³, over 15 years old;
 - ✓ other commercial vehicles regardless of engine capacity, public transport vehicles, trailers, tractors (excluding agricultural tractors) over 20 years old.

84. In addition, as part of measures to boost domestic production and gradually replace imported products with locally manufactured ones, empty imported domestic gas cylinders are subject to an *ad valorem* excise duty at a rate of 12.5%.

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85. For exported mining products, the exit duty is set as follows:

- At a rate of 5% of the FOB (Free On Board) value: iron ore, alumina and tin ore;
- At a rate of 2% of the FOB (Free On Board) value: aluminium, silver, copper, sapphire, iron and non-alloy steel, in ingots, tariff headings 7206 to 7207.

86. In addition, marble, unground cement known as "clinker" and all other mineral materials benefiting from tax and customs incentives for domestic production are subject to a special levy at a rate of 10% of the ex-works value when leaving the national territory.

87. Finally, the proceeds from the IT fee and the fees for processing import and export declarations are allocated as follows:

➤ **For the IT fee :**

- 75% recorded as customs revenue, allocated to the State budget and to the remuneration of the body mandated to implement the customs information system modernisation project, in accordance with the terms and conditions set out in an instrument of the Minister of Finance;
- 25% outside the budget, allocated to the development of information and communication technologies, as well as to projects for the modernisation and monitoring of customs activities.

➤ **For the costs of processing import and export declarations**, in the amount of 5,000 CFA francs, set by Decree No. 2017/6523/PM of 7 June 2017 laying down the terms and conditions for the application of Law No. 2016/004 of 18 April 2016 governing foreign trade in Cameroon, are distributed as follows:

- 50% recorded as customs revenue, allocated to the State budget;
- 25% allocated to projects for the modernisation and monitoring of customs activities;
- 10% for the Chamber of Commerce, Industry, Mines and Crafts;
- 10% for the Single Window for Foreign Trade Operations;
- 5% as a tax base provided for in Article 13 of the Finance Law for the 2019 financial year.

3. Measures to promote youth employment and combat unemployment

88. With a view to promote youth employment and combat unemployment, the Finance Law for the 2026 financial year introduces the following measures to support the development of apprenticeship centres and the digital economy:

- exemption from customs duties and taxes on imports of technical equipment and tools intended for vocational training;
- exemption from customs duties and taxes on imports of capital goods intended for the development of start-ups;



- the benefit of these exemptions is exclusive to imports by persons holding an authorisation, where applicable, and subject to prior validation by the Customs Administration of the list of equipment concerned, in conjunction with the ministries responsible for vocational training and the digital economy;
- with regards to, digital start-ups, the benefit of the afore mentioned exemption, is equally subject to a prior registration on the digital start-up register opened at the Ministry of Posts and Telecommunications.

4. Measures to strengthen the Customs Administration's means of action and combat commercial fraud, money laundering and terrorist financing

89. The Finance Law for the 2026 financial year provides for measures to strengthen the Customs Administration's means of action and to combat commercial fraud, money laundering and terrorist financing, as follows:

- The acquisition of goods from foreign suppliers, through compensation or various informal channels known as "hawala", not backed by a transfer of funds resulting from an import declaration duly filed with the competent authorities or not domiciled with approved intermediaries, where applicable, is and remains prohibited.
- Violation of the above prohibition exposes the offender to a fine equal to 25% of the amounts cleared, without prejudice to other penalties provided for by the regulations in force, notably with regards to banking prohibitions, anti-money laundering and counter-terrorist financing.
- imports subject to the Import Verification Programme that are not covered by import declarations and related value and tariff classification reports, where applicable, shall be subject to a preliminary fine of 25% of the taxable value, which shall be settled directly on the detailed declaration, subject to the regularisation of the said procedures before the goods are removed.
- In the event of repeated violation of the above-mentioned Import Verification Programme requirements, the fine shall be increased to 50% of the taxable value, without prejudice to the suspension of all customs activities and other penalties provided for by the regulations in force;
- The splitting of import declarations in order to circumvent the thresholds provided for in the Import Verification Programme or foreign exchange legislation is and remains prohibited.
- Violation of this prohibition is punishable by a fine of 25% of the sum of the split amounts, without prejudice to other penalties provided for by the regulations in force;
- Failure to clear import declarations registered with approved intermediaries covering imports of goods within the time limits and in the manner provided for by the legislation in force shall be punishable by a fine of 10% of the value of the



goods covered by the declaration, without prejudice to the suspension of all customs activities against the economic operators in breach.

- without prejudice to the provisions of Article 27 of the Finance Law for the 2019 financial year relating to the realisation of outstanding guarantees after three (03) years with the banks holding guarantees covering customs operations, the guarantees shall be required, after two (02) formal notices to the principal obligor by the Customs Administration have remained without response, as recorded in a regulatory report, to pay the customs debt that has become due upon first request;
- the domiciliary bank that does not execute the realisation of the guarantees requested by the Customs Administration eight (08) days after notification of the report recording the default of the principal obligor shall be considered to be involved in fraud and punished as such, in accordance with the provisions of Article 453 of the Customs Code;
- authorised intermediaries acting as domiciliary agents for import declarations are required, when paying foreign suppliers, to set aside the amount corresponding to the customs duties and taxes covering the goods to be imported, where the transaction concerned and/or their importing customers in this case are "considered to be at risk";
- the criteria relating to the definition of transactions and taxpayers "considered to be at risk" are based, within the meaning of the above provisions, on the general duty of prudence and diligence incumbent on the banker and, where necessary, on the risk profiling developed by the Customs Administration;
- when the import declarations referred to above, which have been subject to the setting aside of customs duties and taxes, are not cleared within the regulatory time limits, without valid justification to the satisfaction of the Service, the authorised intermediaries acting as domiciliary agents shall inform the Customs Administration within thirty (30) days with a view to the liquidation and recovery of the customs duties and taxes held in reserve, on the basis of an official declaration generated by the Service.

90. Without prejudice to the provisions of Articles 363 to 368 of the Customs Code, the customs authorities shall automatically become custodians of goods seized for customs fraud.

91. Once the compromised duties and fines, if any, have been collected, the seized goods shall be:

a) Either returned to the offender:

i) in the case of goods whose import or export is not subject to specific authorisation or those covered by the required technical and administrative authorisations;

ii) in the case of goods not covered by the required technical and administrative authorisations that have been regularised after seizure;

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- b) Either made available to the competent sectoral authorities on the basis of a transfer report signed by both parties, where the goods in question are not covered by the required technical and administrative authorisations, or have not been regularised by the offender within seventy-two (72) hours;
- c) Or sold at public auction following a confiscation order issued by the competent judge:
- i) when storage by the Service would pose a risk of deterioration of the seized goods;
 - ii) in the case of goods seized from unknown fugitives;
 - iii) when the seized goods are abandoned or unclaimed after formal notice has been given without effect.

92. Goods that are absolutely prohibited and subject to customs seizure shall, depending on their nature, either be made available to the sectoral administrations for purposes of public interest or destroyed at the expense of the offender, following a confiscation order issued by the territorially competent judge, in the presence of the technical administrations concerned.

93. Notwithstanding the above provisions, precious or semi-precious substances seized shall be appraised, sealed and stored by the competent public body, after payment of any customs fines resulting from the seizure operation.

94. Pursuant to the provisions of Articles 109 and 369 of the Customs Code, customs officers may, in the course of carrying out their duties, arrest and place in customs detention natural persons in the event of a customs offence punishable by imprisonment. To this end, the Customs Service is authorised, where necessary, to use any means of restraint, including handcuffs, if appropriate. The decision to detain is taken by a Category A customs officer.

95. The local public prosecutor is immediately informed of the decision to place the person in customs custody by any means, without delay.

96. The person is held, as in criminal proceedings, if necessary, in premises made available by the police or gendarmerie.

97. The duration of customs detention may not exceed 24 hours. However, it may be extended to 48 hours, with the authorisation of the Public Prosecutor, if the requirements of the customs investigation so justify.

98. The Customs Administration is authorised to use disruptive technologies, in particular artificial intelligence, to search for information, cross-reference foreign trade data and analyse taxpayer files under the conditions provided for by the regulations in force, for the purposes of determining the basis for taxation, customs controls and investigations.

99. In the context of customs investigations, the Customs Administration is authorised to access the beneficial owner register under the conditions provided for by the regulations in force.

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5. Implementation of Cameroon's international commitments

100. The ECCAS-CEMAC Harmonised Customs Code, adopted by Decision No. 5/ECCAS/CCEG/XXV/24 of 18 October 2024 adopting the ECCAS-CEMAC Harmonised Customs Code applicable within the Economic Community of Central African States, is legal tender in Cameroon as of 1 January 2026.

101. The CEEAC Harmonised Common External Tariff, adopted pursuant to Decision No. 14/CEEAC/CCEG/XXV/24 of 18 October 2024 approving the ECCAS-CEMAC Harmonised Common External Tariff applicable within the Member States of the Economic Community of Central African States (ECCAS TEC), shall be implemented in Cameroon with effect from 1 January 2026.

C. MEASURES RELATING TO NON-TAX REVENUES

1) Control of the non-tax revenue base

102. In order to control the non-tax revenue base and improve collection, the Ministry of Finance will support sectoral administrations in setting up effective collection mechanisms to optimise the collection of revenues newly enshrined in the Finance Law.

103. Given the scale of violations of various regulations, legislation must be revised and fines introduced, proportionate to the damage caused, in order to enable effective regulation of national economic activity and increase the non-tax revenue base.

2) Broadening the base for non-tax revenue

104. As part of the expansion of the non-tax revenue base, surpluses resulting from the capping of the budgets of certain public establishments are, depending on their nature, reclassified as exceptional revenue and transferred to the general budget. To this end, the Ministry of Finance will be responsible for carrying out all related procedures (checking and analysing accounting, financial and budgetary documents).

105. The reclassification as exceptional revenue provided for above does not apply to levies collected by the tax authorities.

106. In order to identify potential non-tax revenue niches and revitalise their monitoring and collection, the Ministry of Finance, in collaboration with the relevant administrations, shall draw up each year a map of all such non-tax revenue sources identified within the administrations, ensure their development and formalisation after arbitration by the Prime Minister, Head of Government, for inclusion in subsequent finance laws.

3) Consultation of the price list (Mercuriale)

107. The consultation of the price list for a purchase order or public contract is subject to the payment of an amount of 10,000 CFA francs against receipt on the TRESORPAY electronic platform. This payment is due for each purchase order, letter of order or contract.

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108. The payment receipt indicates the references of the purchase order, letter of order or contract concerned. Proof of payment of these fees is a document required in the administrative file for the settlement and authorisation of this public contract.

4) Revenues relating to public contracts

109. The transactional use of the COLEPS (Cameroon Online E-Procurement System) dematerialisation platform in the context of public procurement is subject to the obtention of an electronic certificate issued by the competent Local Registration Authority (AEL).

110. The issuance of electronic certificates is subject to online payment on the www.services-publics.cm platform of fees, the annual amount of which is set at one hundred thousand (100,000) CFA francs.

111. In the context of consultations relating to the field of Building and Public Works (BTP), companies incorporated under Cameroonian law are required to include in their administrative file a copy, certified by the MINMAP, of the categorisation certificate issued by the Public Procurement Authority or the decision making public their classification in a given category, failure which their bid will be rejected by the competent procurement committees under the conditions set out in the Public Procurement Code.

112. The categorisation certificate is issued according to the following rates, payable online on the platform www.services-publics.cm, according to the categories specified in the Categorisation Application File (DAC):

Category A: 300,000 CFA francs

Category B: 200,000 CFA francs

Category C: 100,000 CFA francs

Category D: 50,000 CFA francs

Category E: 25,000 CFA francs



113. Any candidate or tenderer who considers themselves to have been wronged in the public procurement process may lodge an appeal with the Appeals Review Committee (CER), subject to online payment on the platform www.services-publics.cm. The non-refundable procedural fee is 1% of the estimated value of the contract that is the subject of the appeal, capped at 500,000 CFA francs.

114. Any service provider prohibited from participating in public procurement under the conditions set out in the Public Procurement Code who wishes to resume their activities must submit a request for review of the suspension to the Public Procurement Authority, subject to online payment on the platform www.services-publics.cm. The non-refundable review fee is 2% of the estimated value of the contract subject to suspension, capped at 1,000,000 CFA francs.

5) Securing and optimising the collection of non-tax revenues

115. Service revenues constitute State revenues and, as such, must be collected in accordance with the procedures laid down in the regulations in force.

116. Securing non-tax revenues is a major challenge in terms of optimising the collection of this category of revenues. To this end, the Ministry of Finance will set up a paperless system for monitoring non-tax revenue issues, in conjunction with sectoral administrations and other public entities responsible for managing such revenues.

117. Non-tax revenues are collected exclusively through revenue collection services, the list of which is updated each year before being published by the Minister of Finance and notified to the relevant vote holders at the beginning of the financial year.

118. An imprest account is created by an instrument signed by the Minister of Finance, who appoints its administrator. To this end, the delegated vote holders shall send proposals for the appointment of administrators to the Minister in charge of Finance, at the beginning of the fiscal year.

119. In Public Establishments, revenue collection services shall be created by the vote holders with prior authorisation from the deliberative body. In the case of Regional and local authorities, revenue collection services are created by order of the vote holder after deliberation approved by the representative of the State.

120. The revenue collection agents are appointed by the vote holders, on the recommendation of the public accountant.

121. The operation of revenue services is subject to the following conditions:

a) Payments are made through the TRESORPAY platform. They may also be made in cash by the designated administrator, where applicable.

b) With a view to implementing Decree No. 080/CAB/PM of 28 May 2025 establishing the said platform, TRESORPAY is being rolled out across all public entities that generate non-tax revenue for the purpose of collecting such revenue. Any collection made outside the said platform is strictly prohibited, subject to the provisions of a).

c) Administrations and other public entities not connected to the TRESORPAY platform on the date of signature of this circular must make every effort to comply with it, at the risk of falling foul of the penalties provided for by the laws and regulations in force.

d) The Treasury Department shall assist public entities in the process of deploying and adopting TRESORPAY.

e) The Treasury administration is required to provide each administration with a monthly detailed statement of the revenue collected by type and the shares allocated in accordance with the regulations in force.

f) The revenue officer is required to transfer all collected revenues to the relevant accounting department within ten (10) days, and every five (05) days for certain pre-identified



departments with significant revenues. Where payments are made by cheque or money order, the revenue officer is required to transfer them to the relevant accounting department in the same way as cash and against receipts.

g) At the close of the cashier's accounts on 31 December of the financial year, a closing report shall be sent to the relevant principal accountant.

122. The revenue officer is strictly prohibited from paying expenses of any kind.

123. The collection and handling of non-tax revenues fall within the exclusive competence of the public accountant or a revenue officer duly appointed by the Minister of Finance or the principal vote holder, as the case may be. The officer acts under the authority and supervision of the assigned public accountant.

124. The head of the relevant accounting office is required to check the revenue officer's operations and accounts on the basis of supporting documents and on site. To this end, heads of accounting offices must be involved in monitoring the management and control of the revenue services (operation of revenue services and collection of revenue) attached to them and follow up with revenue officers who do not transfer the funds collected within the specified time limits.

125. Each revenue collection service must be attached to an accounting office in order to ensure traceability and reduce the risk of revenue loss. To this end, the relevant departments of the Ministry of Finance must carry out a census of revenue collection services.

126. All administrations and structures responsible for the execution of service revenues must send the Ministry of Finance a list of the officials responsible for issuing such revenues.

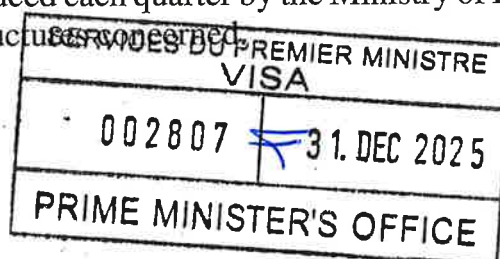
127. With regard to earmarked or distributable revenue, only the assigned public accountant is authorised to credit the beneficiaries' accounts with their share of the revenue, on the basis of the remittance statements produced by the revenue officers.

128. Each delegated revenue vote holder is required to send monthly summary sheets of non-tax revenue issuance and collection to the relevant Financial Controller for transmission to the Directorate-General for the Budget.

129. Detailed monthly statistics on revenue issued, as verified by the Financial Controller, must be sent by the latter to the Directorate-General for the Budget (DGB), with a copy to the relevant local Paymaster General.

130. Detailed monthly statistics on the collection of service revenues (including those allocated or to be distributed) must be sent by the competent local Paying Treasurers to the Directorate-General for the Treasury, Financial and Monetary Cooperation (DGTCFM) no later than the 10th of the following month, with a copy to the Financial Controller here, for forwarding to the Directorate General of Budget.

131. Data on service revenues must be validated each quarter by all administrations and structures in charge of said revenues, prior to their publication. To this end, a detailed report on the status of service revenue execution is produced each quarter by the Ministry of Finance, in collaboration with the administrations and structures concerned.



132. In order to ensure the security of non-tax revenues and, in particular, the monitoring of outstanding receivables (RAR) from service revenues, the administrations concerned must send the Ministry of Finance a report on the status of their RAR, together with a list of debtors.

133. A system for monitoring and accounting for non-tax revenues relating to the shares allocated to administrations from the proceeds of their collection, as well as deductions at source in respect of the remuneration of certain private service providers, will be set up by the Ministry of Finance.

134. Joint controls will be deployed to ensure compliance with the relevant regulations, on the one hand, and the completeness, effectiveness and accounting of non-tax revenues, on the other.

135. In order to secure non-tax revenues, any administration, legal entity linked to the State or any other public entity authorised to collect revenues for the Public Treasury or to make expenditures on behalf of the State or any other public entity may use one of the following electronic payment services:

- card payment service;
- mobile payment service;
- online payment service via the internet;
- the payment terminal service.



136. The following are authorised to use an electronic payment service:

- the Treasury;
- the tax authorities;
- the customs administration;
- the budgetary regulation authority;
- the administrations in charge of Domains and Land Registry;
- agencies and other similar administrative structures (sectoral ministries with technical platforms, revenue collection services, etc.);
- any other public administration which, in the course of its duties and the provision of teleservices, collects or makes payments directly or indirectly to or from the Public Treasury (financial institutions, banking institutions, postal services, etc.).

137. The terms and conditions for the distribution of shares to public administrations and entities are set by order of the Prime Minister, Head of Government.

138. Administrations receiving shares of the proceeds from the collection of non-tax revenues are required to use them in accordance with the texts establishing them.

139. The proceeds from newly established non-tax revenues that have not been specifically allocated by the Finance Law are transferred to the general state budget. In addition, the Minister of Finance may, by decree, determine the distribution of the proceeds from the collection of a non-tax revenue between the Treasury and the sectoral administrations involved in its collection.

6) Management of consular service revenues

140. Revenue from consular services constitutes service revenue that is regularly included in the state budget.

141. Service revenue from consular services in diplomatic missions and consular posts is that provided for in the 2026 Finance Law.

142. Revenue from consular services in diplomatic missions and consular posts is collected exclusively by electronic means, through the *E-visacam* platform.

7) Management of state property and cadastral revenue

143. The assessment and collection of state property, cadastral and land revenues fall within the remit of the administration in charge of state property and the land registry, and public accountants, respectively, in accordance with the provisions of the Finance Law for the 2026 financial year. However, the specialised management units of the DGI are responsible for the assessment and collection of revenue for the companies in their files.

144. The control of state, cadastral and land revenues fall within the remit of the Ministry of Finance, without prejudice to other forms of control.

145. The declaration of state, cadastral and land revenues shall be made exclusively by electronic means, accompanied by the corresponding means of payment.

146. Penalties relating to state, cadastral and land revenues may be waived or reduced by the Minister responsible for state property.

D. MEASURES TO ENSURE THE SUSTAINABILITY OF PUBLIC EXPENDITURE

1) Streamlining of public expenditure

a) In terms of salaries and pensions

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147. Salaries must be paid in such a way that the sustainability ratio of the State's wage bill remains below the threshold of 35% of tax revenue, in accordance with the CEMAC standard, taking into account the constraints on the mobilisation of budgetary revenue. In any event, the threshold for annual budgetary appropriations earmarked for planned recruitment in 2026 must not exceed the total amount of CFAF 14.9 billion, in order to ensure the sustainability of the government's wage bill.

148. Public Establishments and other subsidised entities must take into account budgetary constraints and the sustainability requirements of recruitment plans in their recruitment during the 2026 financial year. In any event, personnel expenses must not exceed 35% of operating expenses.

149. With regards to Regional and Local Authorities, personnel expenditure must be in accordance with the budgetary ratios provided for in Article 417 of Law No. 2019/024 of 24 December 2019 on the General Code of Local Authorities, namely:

- 35% of operating expenditure for municipalities and urban communities;
- 30% of operating expenses for regions.

150. In accordance with Article 70 of Decree No. 94/199 of 7 October 1994 on the general status of civil servants, secondment is the position of a civil servant temporarily removed from their post to serve in a public institution provided for by the Constitution, the law or a regulatory act; a local public authority; a public or semi-public enterprise or entity, a national private enterprise; a private entity of general interest or an association carrying out tasks of general interest; an international organisation or a non-governmental organisation. Civil servants may also be seconded ex officio to perform the duties of a member of the government, an elected public office or a trade union mandate.

151. Any secondment of a civil servant is decided either by an appointment issued by the competent authority or by order of the Minister responsible for the civil servant's original administration, after agreement by the host organisation.

152. In 2026, with a view to safeguarding the budgetary savings achieved as a result of the Physical Count of State Personnel (COPPE) operation, disciplinary measures of dismissal or termination, where appropriate, must be taken against public servants who have been suspended for six (06) years.

153. A list of accommodated staff, drawn up by the administration in charge of state property, is sent quarterly to the user ministries for the adjustment of non-accommodation allowances.

154. *Post-mortem* salaries or pensions are balances paid after the death of the beneficiaries. They constitute public funds belonging to the State and are therefore not part of the deceased's estate.

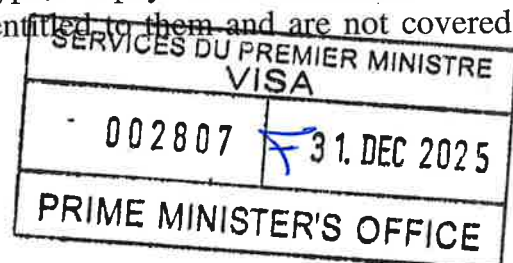
155. For any court order requiring withdrawals from the bank accounts of deceased customers, the banker shall produce a detailed account history showing the balance of the account before the customer's death and the balance of the account *after death*.

156. For any court orders concerning the transfer of deceased employees' salary accounts to third parties, these orders must distinguish between the account resources attributable to *post-mortem* salaries or pensions and the remainder subject to inheritance.

b) With regards to current expenditure (excluding salaries)

157. The granting of bonuses and other financial benefits must be based on a regulatory text. However, on a transitional basis, the Minister of Finance may authorise the payment of bonuses and financial benefits budgeted for in the Finance Law.

158. The accumulation of benefits of the same type, the payment of additional amounts, and the extension of benefits to staff who are not entitled to them and are not covered by the regulations are prohibited.



159. Funds for the payment of discounts, bonuses and various allowances for staff in decentralised services are systematically subject to delegated appropriations.

160. Allowances related to the work of ministerial and interministerial committees and working groups are paid in accordance with Decree No. 2018/9387/CAB/PM of 30 November 2018, amended and supplemented by Decree No. 2020/0998/CAB/PM of 13 March 2020, and Order No. 025/CAB/PM of 5 February 2019. This measure also applies to the work of committees and working groups set up within Regional and local authorities and public establishments.

161. Sovereignty allowances are granted for overseas missions undertaken by members of the Government and equivalent officials. The amount of these allowances is set by the President of the Republic or the Prime Minister, Head of Government, as appropriate.

162. Overtime allowances must strictly comply with the provisions of Decree No. 74/694 of 29 July 1974 for civil servants and Decree No. 95/677/PM of 18 December 1995 for State employees covered by the Labour Code.

163. Scholarship and internship expenses constitute a significant portion of other personnel expenses. Controlling these expenses must contribute to the cost-saving efforts required of the user administrations. They require rigorous and documented selection of applications and strict compliance with the relevant regulations, which must be monitored by the Finance Controllers.

164. Medical evacuations to national public hospitals are preferred. However, if necessary, medical evacuation to a private national or foreign establishments may be considered, in accordance with the provisions of Decree No. 2000/692/PM of 13 September 2000 laying down the procedures for exercising the right to health care for civil servants.

165. Given that the death of a public servant constitutes a permanent transfer, funeral expenses are covered in accordance with Decree No. 2000/693/PM of 13 September 2000 establishing the rules governing the travel of civil servants and the procedures for covering the related expenses.

c) With regards to goods and services

166. The purchase of equipment such as telephones, laptops and other IT gadgets for personal use shall be subject to prior authorisation by the principal vote holder.

167. The purchase of second-hand equipment by public administrations and subsidised entities is and remains strictly prohibited, except in exceptional cases where an exemption has been granted by the Prime Minister, Head of Government.

168. The organisation of international conferences, colloquiums and seminars shall be subject to the express authorisation of the Presidency of the Republic.

169. The heads of ministerial departments and managers of all other public entities must streamline expenditure relating to the organisation of international conferences and meetings in Cameroon by:



- giving priority to international conferences and meetings that are fully or substantially funded by foreign partners;
- accompanying the request for authorisation, for those requiring State funding:
 - the distribution of costs between Cameroon and foreign partners;
 - the direct benefits expected by our country; and
 - a draft budget limited to essential expenses.

170. Any waste collection agreement or contract between a service provider and any public entity involving a share to be borne by the State must be concluded taking into account the provisions of the Finance Law. Payment for such services must be made on the basis of regular statements sent by the project owner, certifying that the services to be paid for have been performed.

171. As part of the rationalisation of water, electricity, telephone and postal expenses, administrations may benefit from a budget performance bonus for their optimal management when an assessment reveals substantial budget savings on the relevant appropriations compared to the initial provisions.

172. The savings achieved (reduction in the amount of bills) are returned on a quarterly basis to the administrations that have achieved them, by reintegrating them into their budget in the form of appropriations for goods and services.

173. Any consumption surpluses by administrations that have exceeded their quotas will be charged to the goods and services appropriations for the following financial year.

174. With a view to streamlining contributions paid to international organisations, the relevant administrations must send the following to the MINFI:

- during the first quarter, the annual cooperation reports for the financial year N-1, highlighting the benefits of Cameroon's membership of international organisations within their respective portfolios;
- the list of international organisations working in their area of competence, together with the instruments of accession and charters of those organisations, during budget conferences, with a view to their inclusion in the Finance Law.

175. The contribution is paid to an international organisation, at the request of the beneficiary organisation, the relevant administration or the Minister responsible for external relations, through a mandate or delegation of funds to the payers attached to the relevant diplomatic missions and consular posts.

176. The renovation of administrative housing is subject to prior authorisation by the Minister responsible for State property, within the limits of the funds available in the relevant Ministry's budget.



177. Public Establishments and Enterprises, Special Public Establishments, Projects, Programmes and City councils in the cities of Yaoundé and Douala are required to cover regulatory fees in their respective budgets.

178. The execution of expenditure by Public Establishments and other subsidised entities backed by the State's operating subsidy is subject to the commitment by the MINFI of the relevant quarter.

2) Assessment of public expenditure

179. Expenditure is assessed using the price list (mercurial) and compared with the reference prices and rates for equipment, supplies and various services intended for public administrations set by order of the Minister responsible for prices.

180. The price list (mercurial) is a tool for controlling and managing public expenditure, setting maximum prices used solely in transactions with the State and other Public entities. It should be understood as a directory of prices approved and accepted by the administration.

181. In the absence of references, the prices concerned must be set, in accordance with the validation procedure, at the discretion of the Minister responsible for prices. Prices thus validated in a given area must be made public by the Ministry responsible for prices.

3) Budgetary regulation measures

182. Sectoral commitment plans are drawn up and implemented at the level of sectoral ministries and institutions as part of the execution of the budgetary envelope made available by Parliament for each of them for the 2026 financial year.

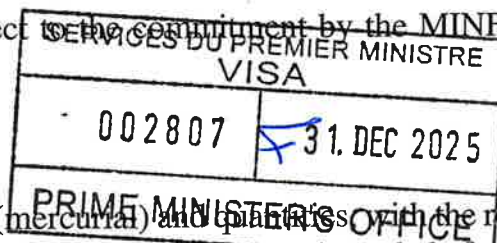
183. The cap for the sectoral commitment plans for the 2026 financial year are communicated to the ministerial departments in the form of quarterly commitment quotas, no later than the 30th of the last month of the quarter, after validation by the State Treasury and Budgetary Regulation Committee.

184. With regard to salaries specifically, the quotas for back payments resulting from the processing of payroll files are notified monthly to the various administrations, in line with the available budgetary appropriations.

185. All appropriations for the purchase of goods and services are subject to a precautionary blockage of 15%.

186. BIP appropriations are not subject to precautionary blocking, nor are they subject to commitment quotas. The same applies to appropriations relating to military leases, to budgetary support, studies and project management linked to the BIP, as well as those relating to the payment of regulatory fees and the expertise costs of the Council for the Support of the Implementation of Partnership Agreements (CARPA).

187. Court fees are expenses that the State covers or advances in return for a service prescribed by a court or judicial police officer in the case of a specific proceeding. They consist of urgent legal costs and non-urgent legal costs or fees, and are subject to a capped expenditure authorisation that cannot be exceeded during the budget period.



188. Court fees include, in particular, the mission expenses of magistrates, clerks, assessors, judicial police officers and other judicial personnel, fees due to court-appointed lawyers and experts, and fees due to witnesses and interpreters.

189. Non-urgent court fees or emoluments are, on the one hand, remuneration for diligence, research and other work relating to the delivery of legal documents carried out by bailiffs and, on the other hand, the performance bonus paid quarterly to magistrates and non-magistrates working in the judicial services.

190. Court costs are enforced in accordance with Interministerial Instruction No. 0001012 of 6 October 2023 on administrative control procedures, budgetary and accounting controls, and the settlement of criminal court costs.

191. All court fees relating to the Chancellery, the Special Criminal Court, the Military Courts, the Administrative Courts and the Specialised Chambers, which are included in the budgets of the Ministries responsible for justice and defence, are allocated by the heads of the said ministerial departments, each in their respective areas of responsibility. The relevant appropriations are committed by the principal vote holder or the heads of the military courts, as appropriate.

192. Following the transmission of quotas to the MINFI (Directorate General of the Budget) by the MINJUSTICE and the MINDEF, arrangements must be made to ensure that the corresponding appropriations are made available. Thus, total commitments to court presidents and bailiffs will be made during the financial year. The regional finance controllers and treasurers-paymasters general shall, each in their respective areas of responsibility, process court costs in the PROBMIS and PATRIMONY applications and ensure compliance with the quotas authorised by the heads of the MINJUSTICE and MINDEF. The above-mentioned applications must be configured for this purpose.

193. In the case of bailiffs, given that their court fees are not included in the quotas of the MINJUSTICE and MINDEF, the Paymasters General shall pay their emoluments within the limit of the total amount of payments for the 2025 financial year. Thus, the budget for bailiffs' fees will remain unchanged during the 2024, 2025 and 2026 financial years.

194. The Presidents of the Courts of Appeal and the Courts of First Instance and High Courts are each, in their respective capacities, secondary vote holders for the appropriations allocated for court fees within the framework of the emolument statements drawn up by the Chief Clerks within the limits of quarterly quotas. For this purpose, the decisions to disburse funds relating thereto are signed by the said secondary authorizing officers.

195. With regard to other courts of common law, court fees, emoluments and other costs related to justice are managed, in accordance with the regulations in force, within the limits of the quotas set by the Minister of Justice.

196. In order to optimise the processing times for public expenditure, those involved in the budget implementation chain must endeavour to comply with the following deadlines:

- from legal commitment to accounting commitment: ten (10) days;
- from accounting commitment to settlement: fourteen (14) days;
- from settlement to authorisation: three (03) days;



- from payment: 90 days after authorisation.

197. Rejections with reasons given shall suspend the calculation of the deadlines set out above.

198. With regard to public procurement, the deadlines are those contained in Decree No. 2018/355 laying down common rules applicable to Public Enterprises and Decree No. 2018/366 of 20 June 2018 on the Public Procurement Code.

4) Optimisation of investment expenditure management

199. Commitments under the 2026 BIP must comply with the project log and the procurement methods set out in the public procurement programming logs. However, where the procurement plan or programming log has not been followed at a given stage of a procedure, the MO/MOD is required to update the programming via the COLEPS platform before continuing with the procedure.

200. Any modification to the project log requiring the creation of a new task is subject to prior approval by MINEPAT.

201. Expenditure related to the public investment budget (project management, studies) must be executed in accordance with the same principles as those recognised for investment expenditure.

202. The transfer of budgeted appropriations to ordinary internal resources in the context of the implementation of debt reduction and development contracts (C2D) is strictly prohibited due to their specific nature.

203. The Minister responsible for public investment appoints focal points to assist the technical departments of the relevant ministries in drawing up programme and project performance contracts.

204. The Performance Contract is co-signed by the Program Management Unit (PMU) Coordinator, the relevant Minister and the Minister responsible for public investment.

5) Public debt management

205. The floating public debt consists of all uncontrolled and unconsolidated financial commitments of the State and other public entities. To this end, each public entity (central government, public institution, decentralised local authority) must devote part of its annual budget to covering its arrears.

206. As part of the clearance of the floating debt of the State and its subdivisions, audited over the period 2000-2019, the commercial debt component will be shared between the State (70%) and each debtor entity (30%).

207. Payment to service providers shall be made in full in accordance with the schedule drawn up for this purpose, and then recourse measures to withhold 30% will be applied to the debtor entities, in accordance with the relevant provisions contained in an instruction from

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the Minister of Finance. To this end, the list of debtor entities required to bear the 30% share of commercial debt shall be duly established by a decision of the Minister of Finance.

208. The governing bodies of Public Enterprises and Establishments must scrupulously ensure that financial commitments from closed financial years do not accumulate within these entities, in order to ensure the smooth execution of their budgets. To this end, clearance plans must be drawn up with a view to the full settlement of their debts. The budgetary resources allocated to the payment of such arrears may not be used for any other purpose.

209. The Ministry in charge of State assets shall assess the rents payable, by Region, at the time of preparing the budget, with a view to granting subsequent allocations to secondary vote holders. Consequently, the payment of rent in a place other than the Region where the rented property is located is prohibited.

210. In the event of insufficient funds allocated in automatic delegations within the framework of the budget year in question, one-off delegations may be granted, where necessary, in order to avoid the accumulation of arrears that carry the risk of multiple payments over the same period and for the same contract.

211. Any claim established by an enforceable title or acknowledgement of debt that remains unsettled after a formal notice has been issued without success after three (03) months may be automatically registered in accordance with the provisions of Article 30-1 of the Uniform Act on Simplified Recovery Procedures and Enforcement Measures. The said claim, validated by decision of the Minister of Finance, shall be notified to the vote holder of the debtor entity for inclusion in the budget and accounts for the financial year N+1, under compulsory expenditure.

212. The automatic registration decisions specify the terms and conditions for settling the debt.

6) Improvement of public procurement

213. For the purposes of monitoring and controlling public procurement and contract execution activities, programming conferences shall be organised by the Ministry responsible for public procurement. These conferences shall result in the validation of draft Contract Programming Journals (JPM) and Contract Award and Execution Plans (PPM), drawn up by the project owners and delegated project owners in accordance with the standard models in force.

214. In the event of adjustments or the inclusion of new projects during the financial year, the Contract Award Plans and the Programming Journal are systematically updated by the Project Owners/Delegated Project Owners (MO/MOD), in conjunction with the MINMAP.

215. The validated Procurement Plans and the Programming Journal, updated where necessary, shall be sent to the MINMAP, the ARMP and the relevant procurement commissions.

216. In order to enable their completion before the deadlines, all planned contracts must be signed before the end of April 2026.



217. Project Owners and Delegated Project Owners must set up Internal Public Procurement Management Structures (SIGAMP) to assist them in carrying out their duties.

218. The expenses of the Regional and Divisional Procurement Committees are covered by specific budget lines of the Regions or Departments concerned.

219. The vote holders responsible for the operating expenses of the procurement commissions are:

- the President, for Internal Procurement Committees and Central Control Committees;
- the Governors and Prefects, for the regional and departmental commissions respectively.

220. The exercise of security guard activities requires approval from the President of the Republic, as well as a licence to operate issued by the Minister responsible for Territorial Administration.

221. Contracts for the maintenance, security and upkeep of premises may be signed by the competent contracting authorities for a period not exceeding three (03) years. The procedure applicable to the award of such contracts, the monitoring of their performance and the acceptance of the related services shall be conducted in accordance with the provisions of the Public Procurement Code.

222. The rental of equipment and rolling stock in administrations and other public services is exceptional in nature and must comply with the procedure laid down in the Public Procurement Code.

223. In-house management is the process by which the Administration decides to carry out the work itself using its own material and human resources.

224. There are two categories of direct management:

- total direct labour on the initiative of the Project Owner, not governed by the Public Procurement Code;
- company management, which includes:
 - total management, which follows a duly noted failure on the part of the Administration's co-contractor, in the absence of termination of the contract. In this case, the remaining portion of the work is carried out at the expense and risk of the said co-contractor;
 - partial management for part of the works. This is stipulated in the co-contracting company's contract. The amount may not exceed 2% of the contract amount including VAT. In this case, the said works are carried out at the diligence and under the responsibility of the project owner, at the co-contractor's expense.

225. The execution of in-house works shall be subject, on the one hand, to the Project Owner or the Delegated Project Owner providing proof that it has its own human, material, technical and financial resources and, on the other hand, to obtaining authorisation from the Public Procurement Authority.



226. In the context of the execution of in-house works (direct labour), the Project Owner/Delegated Project Owner is also the Project Manager. They deal directly with suppliers and bear all economic and financial risks from their own budget.

227. Shall be eligible to this procedure, construction, reconstruction, demolition, repair and renovation works of any building or structure, including site preparation, earthworks, installation of equipment or materials, decoration and finishing, as well as the associated studies and control for which the amount does not exceed that of the works themselves.

228. The eventual execution of work through the direct labour procedure, upon the initiative of the project owner, entailing the subsequent disbursement of funds to the executing structure, shall require prior authorisation from the Minister in charge of Public Procurement (Contracts).

229. In order to allow the implementation within the allotted time of the budgetary mechanisms necessary for the execution of the works in-house, the Project Owners/Delegated Project Owners must send the relevant authorisation requests no later than October 15, 2026.

230. With regard to the execution of operations under the Road Fund's "Maintenance Window" on a cost-plus basis, the funds are made available to the Vote holders through a bank account fed by resources from the Road Fund's special account opened with the BEAC.

231. Public-Private partnership contracts shall be subject to a preliminary assessment by the Partnership Contract Implementation Support Council (CARPA), which sets out the administrative, economic, financial and legal reasons that lead the Administration to use this procedure.

232. Public-Private Partnership contract proposals are subject to a budget sustainability assessment by the Minister of Finance. They are also subject to prior review by the National Public Debt Committee (CNDP).

233. Draft public-private partnership contracts are subject to the payment of expert fees to CARPA, in accordance with the regulations in force.

234. Services relating to pharmaceutical products and biomedical equipment are subject to approval and a certificate of good distribution practices issued exclusively by the Minister of Public Health.

235. When drawing up administrative instruments with financial implications, and under penalty of liability in the event of overcharging, vote holders, delegated vote holders, project owners or delegated project owners shall ensure that the prices used to obtain the estimated amounts comply with the prices listed in the price index.

236. For the application and control of public procurement prices, a distinction must be made between prices and rates resulting from a call for competition and those resulting from private contracts, administrative purchase orders and work carried out on a cost-plus basis:

- the prices to be considered for contracts and purchase orders resulting from calls for tenders or private treaty procedures, as provided for in Article 109 (b) and (c)

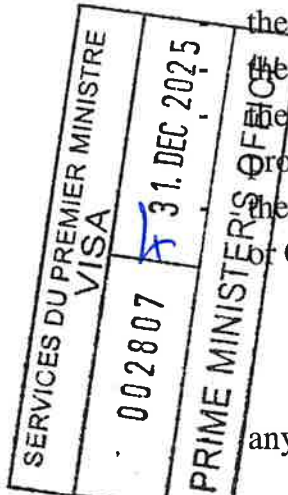
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of the Public Procurement Code, are those contained in the successful tenderer's financial offer;

- for additional contracts resulting from the private treaty procedure provided for in Article 109 (d) of the Public Procurement Code, their prices are those contained in the successful tenderer's basic contract. Where new prices are required, they must be those defined in the official price list;
- with regard to administrative purchase orders, negotiated contracts provided for in Article 109 (a) of the Public Procurement Code and work carried out on a time and materials basis, the prices to be considered are those defined in the official price list.

237. Where equipment, supplies or services covered by the public order are not listed in the published price list, the central or decentralised services of the Ministry responsible for prices shall be systematically consulted by the vote holders in order to determine, expressly, the prices to be used in the public procurement contract within seven (07) working days for administrative purchase orders and fourteen (14) working days for letters of order and private contracts, as provided for in Article 109 (a) and (d) of the Public Procurement Code. In this case, an addendum is made to the price list. After this period, for which proof of referral to MINCOMMERCE is provided by the vote holder, the prices proposed by the successful tenderer are deemed valid.

238. Under penalty of rejection, the documents to be provided for price validation are as follows:

- 
- the vote holder's request addressed to the Minister responsible for prices;
 - the service provider's pro forma invoices or estimates;
 - the certificate of origin indicating the price charged by the manufacturer or producer, as applicable;
 - the receipt for payment of the validation request fees issued on the TRESORPAY or CAMPOST platform, namely:
 - 15,000 CFA francs for an administrative purchase order;
 - 35,000 CFA francs for a letter of order;
 - 50,000 CFA francs for a contract.
 - any other information that may justify the prices proposed.

239. The financial control departments verify the application of prices when they approve them. However, quantities and measurements are the responsibility of the contract engineer.

7) Rationalisation and optimisation of the management of resources allocated to diplomatic missions and consular posts

a) Costs of scholarships and internships for Cameroonian students abroad

240. Tuition fees for Cameroonian students abroad, scholarships and scholarship supplements are covered by the budget of the relevant ministerial departments and paid by the assigned Public Accountant.

241. Tuition fees are paid directly to the schools concerned, and scholarships and scholarship supplements are transferred directly to the beneficiaries' bank accounts in Cameroon.

b) Tuition fees for children of Cameroonian personnel serving in diplomatic missions and consular posts

242. School fees for children of Cameroonian personnel serving in diplomatic missions and consular posts are governed by Decree No. 82/552 of 5 November 1982. In accordance with the aforementioned decree, an advisory committee is set up by decision of the Head of the Diplomatic Mission or Consular Post to examine the files of the children concerned at the beginning of the school year and to determine the amounts to be paid.

243. The release of these funds is conditional upon the establishment of the minutes of the aforementioned committee. These fees are paid as a priority at the beginning of each semester of the relevant year and exclusively for the schooling of eligible children.

c) Management of salaries of locally recruited staff in Diplomatic Missions and Consular Posts

244. Diplomatic Missions and Consular Posts must establish the salary scale applicable to all locally recruited staff in accordance with the legislation in force in the accrediting country. They are required to pay the salaries of these staff by bank transfer for amounts exceeding one hundred thousand (100,000) CFA francs.

245. A report setting out the supporting documents for the salaries of locally recruited staff in diplomatic missions and consular posts is drawn up at the end of each quarter by the head of the diplomatic mission or consular post for the attention of the Ministers responsible for finance and external relations respectively.

d) Management of insurance policies covering staff of diplomatic missions and consular posts

246. The heads of diplomatic missions or consular posts shall draw up a list of the various types of insurance required in the host country for the benefit of staff, together with the corresponding insurance premiums.

247. The Head of the Diplomatic Mission or Consular Post shall sign a decision to pay the insurance costs of the company offering the best coverage and shall then forward the decision to the paying agent for financial coverage.

248. Pending the appointment of Finance Controllers in Diplomatic Missions and Consular Posts, financial control is ensured by the payers assigned to them.

8) Management of special allocation accounts and revenue allocation

249. A special-purpose account may only be opened in accordance with the provisions of the Finance Law

250. All special-purpose accounts contribute to the achievement of the objectives of one or more ministerial programmes.



251. It is prohibited to charge salary, compensation and allowance expenses of any kind for staff directly to a special-purpose account, subject to the relevant provisions of agreements concluded with international donors.

252. Transactions in special-purpose accounts shall be planned, authorised and executed under the same conditions as those in the general budget, unless otherwise provided for in a Finance Law. The balance of each special-purpose account shall be carried over to the following year.

9) State Treasury management measures

253. In order to ensure the proper execution of budgets, the ministries responsible for public procurement and finance shall ensure the digitisation of Public Procurement Plans (PPMP), Commitment Plans (PE) and Treasury Plans (PT).

254. Pending the implementation of interoperability between the information systems of the ministries responsible for public procurement and finance, as provided for in Decree No. 2024/00179/PM of 28 February 2024 laying down the procedures for managing the cash flow of the State and other public entities, consistency between the PPMPs, the PE and the PT is ensured through the exchange of information within the framework of the Treasury and Budget Regulation Committee.

255. The cash flow plan, a forecasting tool, is drawn up and updated monthly by the Ministry of Finance and then validated by the Treasury and Budget Regulation Committee (CTRB). It makes it possible to assess the rate at which expected resources will be received in order to meet the volume of expenditure to be incurred during the year.

256. Accountants at Public Establishments and Regional and local authorities are required to produce a cash flow plan. This is incorporated into the State's cash flow plan in order to better take their needs into account.

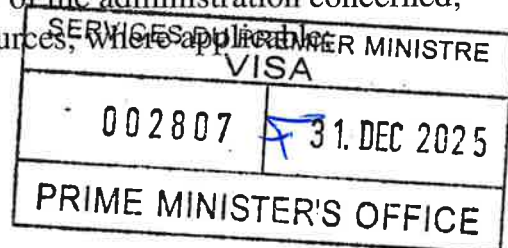
257. Public accountants are required to report the daily cash flow situation as follows:

- to the Treasury Department by senior accountants;
- to the vote holders of the Regions, and municipalities by the regional and municipal collectors respectively;
- to the vote holders of Public Establishments by accounting officers;
- to the Principal vote holders of Ministries by specialised Paymasters.

10) Measures to protect state assets

258. In order to improve the management of the vehicle fleet, the acquisition of new rolling stock by the State, Regional and local authorities, Public Establishments, projects and programmes must strictly comply with the following provisions:

- establishment of an inventory and updating of the file, in order to have a directory of the vehicle fleet for each administration;
- entry of a budget provision in the budget of the administration concerned;
- proof of financing or availability of resources, where applicable.



- requirement for a pro forma invoice from an authorised dealer;
- deliberations/resolutions of the deliberative body for Regional and local authorities and Public Establishments, as applicable;
- prior approval for acquisition issued by the Prime Minister, Head of Government.

259. Vehicles acquired from the state budget are registered by the administrative garage under the acronym "CA" (Corps Administratif), subject to exemptions granted by specific texts.

260. Rolling stock acquired as part of national projects and programmes for logistical support must be returned to the State at the end of said projects and programmes.

261. All dilapidated and obsolete assets whose repair costs have become exorbitant are eligible for reform, at the initiative of the Vote holder, who refers the matter to the Minister responsible for State assets, in accordance with the regulations in force.

262. In the case of Public Establishments and Regional and local authorities, the vote holder must obtain prior authorisation from the deliberative body for the disposal of any property.

263. The sale of any public property by auction, according to the "highest bidder and last bidder" formula, is carried out in accordance with the regulations in force.

264. Repairs to administrative vehicles are carried out in administrative garages. However, if necessary, administrations may repair their vehicles in private garages without first obtaining a certificate of deficiency issued by the head of the relevant administrative garage.

265. In the event of an accident involving an administrative vehicle, the administration reserves the right to have a second opinion on the damage suffered by the victim carried out by an approved firm.

266. The financial services must ensure that the maintenance and repair costs of the equipment do not exceed the cost of replacing said equipment, based on its depreciation.

267. Public officials who are entitled to an administrative vehicle but do not have one and who use their personal vehicle for work purposes may receive a monthly vehicle maintenance allowance at the rate set by the regulations in force.

268. Furthermore, public officials who are entitled to an official vehicle but do not have one may have their personal vehicle repaired in an official or private garage at the expense of the State budget, upon presentation of a certificate of use of the vehicle for official purposes, signed by the competent authority, and a pay slip proving that they have not received the vehicle maintenance allowance.

269. Requests for prior approval for the acquisition of second-hand public works machinery, addressed to the Prime Minister, Head of Government, must be accompanied by technical files and an expert report from MATGENIE. The same applies to the acquisition of agricultural machinery and equipment, for which an expert report is produced by CENEEMA.

11) Measures to support the activities of public enterprises, promote local materials and small and medium-sized enterprises (SMEs)

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270. Cameroon Postal Services (CAMPOST) has exclusive responsibility for the collection, sorting, transport and distribution of domestic and international mail.

271. In accordance with Decree No. 2023/500 of 8 November 2023, orders for administrative printed matter must be placed with the National Printing Office as a matter of priority. However, if the National Printing Office is unable to fulfil an order within the contractual deadlines, it is required to issue a certificate of failure to perform. In this case, the administration concerned notifies the National Printing Office of the breach of the contractual deadlines and calls on SOPECAM.

272. In the event of failure by SOPECAM, the administration concerned refers to the Ministry in charge of public procurement for the recruitment of a qualified private service provider in the field, with a view to the issuance of an authorisation by mutual agreement for orders greater than or equal to FCFA 5,000,000.

273. The acquisition of movable equipment by public administrations, which is not subject to any particular formalities, must be carried out, as a priority, from national companies.

274. Project owners and delegated project owners must ensure, each within their respective areas of responsibility, strict compliance with Circular No. 002/CAB/PM of 12 March 2007 on the use of local materials in the construction of public buildings. To this end, they must ensure that tender documents relating to the construction of public buildings (up to R+1) include technical specifications for the use of:

- local materials standardised in Cameroon (compressed earth blocks, fired bricks, cut stone) as masonry elements;
- legally sourced timber in public procurement, in accordance with Joint Decree No. 0162/MINFOF/MINTP/MINMAP of 15 December 2020 laying down the terms and conditions for the use of timber of known origin.

275. Project Owners and Delegated Project Owners, who are responsible for the priority areas of activity for Labour-Intensive Approaches (HIMO), must ensure that the provisions relating to the use of HIMO approaches are taken into account in the tender documents, in accordance with Decree No. 2014/0611/PM of 24 March 2014 setting the conditions for the use and application of labour-intensive approaches.

276. With a view to promoting local SMEs, project owners and delegated project owners, and in particular the heads of Regional and Local Authorities executives, may include in their programming certain "contracts reserved" for artisans, small and medium-sized national enterprises, grassroots community organisations and civil society organisations, in accordance with the provisions of Article 70(1) of the Public Procurement Code.

277. The services to be provided under reserved contracts are specified in Decree No. 402/A/MINMAP/CAB of 21 October 2018, which sets out the nature and thresholds of contracts reserved for artisans, small and medium-sized enterprises, grassroots community organisations and civil society organisations, as well as the terms and conditions for their application.

278. The thresholds for reserved contracts are set as follows:

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- Category 1 (Very Small Enterprises and Artisans): 15,000,000 CFA francs including tax.
- Category 2 (grassroots community organisations, civil society organisations): 30,000,000 CFA francs including tax;
- Category 3 (Small and Medium-sized Enterprises): 50,000,000 CFA francs including tax.

279. For the award of reserved contracts, the evaluation criteria set out in the tender documents must take into account:

- the location of the tenderer;
- the bidder's previous references for similar services;
- the references of the promoter or technical manager of a newly established small or medium-sized national enterprise, a civil society organisation or a grassroots community organisation, in lieu of those of the legal entity, where the latter does not yet have the required number of years of experience or references.

12) Gender promotion measures

280. Administrations must implement their commitments to promoting gender equality made under the National Development Strategy, the National Gender Policy and the Gender-Sensitive Budget Document 2026.

281. To this end, budgetary appropriations allocated to expenditure marked as gender-sensitive in the PROBMIS computer system and included in the above-mentioned document must not be transferred for the execution of other types of expenditure.

282. Administrations present the implementation status of gender-sensitive expenditure in a dedicated section of the Annual Performance Report (RAP), appended to the settlement law.

13) Measures relating to deposits and consignments

283. Any deposit or ring-fencing of budgetary appropriations in the deposit accounts opened at the Public Treasury is formally prohibited

284. Natural or legal persons acting as custodians and/or consignees are required to declare to the Deposits and Consignment Fund (CDEC) the funds and/or securities they hold, within the first 15 days of April, July, October and January, the status of the funds and/or securities held during the previous quarter. In the event of cessation of activity, the statement must be submitted within one month of the cessation. They are also required to transfer the funds and/or securities they hold to the CDEC within seven (07) days of their declaration.

285. Any transfer of funds and/or securities to the CDEC that occurs after the deadline shall entitle the CDEC to payment of late interest calculated at the Marginal Lending Facility Rate (TFPM) of the Bank of Central African States plus two (02) points.



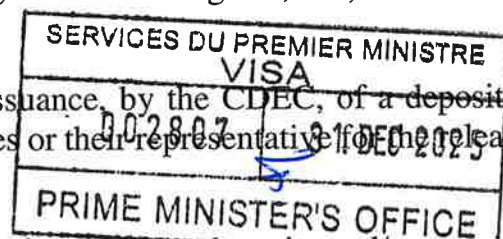
286. In the context of transfers and at the request of natural or legal persons, the use of special transfer arrangements shall be at the discretion of the General Manager of the CDEC. The special transfer arrangements shall be established by mutual agreement between the parties and the entity acting as depositary or consignee, after the latter has sent the CDEC a comprehensive statement of the funds and/or securities held in deposit and consignment, together with the financial data.

287. In the case of credit or microfinance institutions using special transfer procedures, the transfer of funds and/or securities allocated to the CDEC shall be made, as appropriate, to an account opened in their books in the name of the CDEC.

288. The establishment of a schedule for the transfer of funds and/or securities devolved to the CDEC is taken into account in the special terms and conditions for credit or microfinance institutions set out in terms of financial commitments.

289. Unclaimed sums that are not burdened by charges (mortgages, pledges, etc.) held by public or private entities (unclaimed funds, vacant or undivided estates, amounts, premiums, indemnities and end-of-career indemnities (IFC) of deceased agents, etc.) must be deposited with the CDEC.

290. The amounts deposited give rise to the issuance, by the CDEC, of a deposit receipt, which will be sent to the employee's beneficiaries or their representative for the release of the funds.



291. Courts and administrations may not authorise or order deposits and/or consignments provided for by laws and regulations to be made with individuals or organisations other than the Deposits and Consignment Fund. Furthermore, they may not authorise debtors, depositaries and third parties subject to seizure to hold them under the name of receivers or otherwise. Deposits and consignments made in violation of this provision shall be null and void and shall not be binding, subject to the provisions of specific legislation, particularly in tax matters.

292. The sums allocated to the supplementary fund for the equipment of judicial services shall be paid into a current account opened in the books of the Deposit and Consignment Fund and managed by the Minister of Justice, with the power of delegation.

293. The entity benefiting from the expropriation for public utility (administration, decentralised local authority, public institution or public enterprise) must pay compensation to the expropriated party. At the end of the compensation process, the sums not paid to the beneficiaries are deposited with the Deposits and Consignment Fund (CDEC). In this case, the beneficiary turns to the CDEC to obtain their compensation.

294. When the balance of the indemnity is deposited, the Deposit and Consignment Fund informs the beneficiary local authority. The CDEC ensures the payment of the compensation to the expropriated beneficiary. When payment is requested by the beneficiaries of the expropriated party, the CDEC shall only make it upon proof of their status.

295. In order to simplify the application of the legislative provisions relating to term deposits, while preserving the financial balance of credit institutions, the Deposits and Consignment Fund may, where appropriate, enter into bilateral investment agreements between public

administrations, regional and local authorities, public establishments, public and semi-public sector enterprises, as well as credit institutions.

II. BUDGET IMPLEMENTATION, MANAGEMENT AND REPORTING MEASURES.

A. BUDGET IMPLEMENTATION

1) Execution of expenditure in the form of grants

296. The endowment comprises a set of appropriations intended to cover specific expenditures which, due to their nature, cannot be directly associated with public policy objectives or performance criteria.

297. The endowment was established by Law No. 2018/012 of 11 July 2018 on the Financial Regime of the State and other public entities, and its management procedures were clarified by Decree No. 2025/00316/PM of 13 February 2025 specifying the management procedures for budgetary authorisations in programmes and grants.

298. The Finance Law for the 2026 financial year opened up part of the budgetary appropriations in endowments, namely:

- allocations to constitutional institutions;
- allocations for accidental and unforeseeable operating and investment expenses;
- allocations intended to cover cases of non-repayment, guarantees and guarantee requests;
- special allocations, one for public debt and the other for pensions and other social benefits.

a) Execution of expenditure in allocations to constitutional institutions

299. The constitutional institutions authorised to execute their budgets in appropriations within the budget sections for the 2026 financial year are:

- the Presidency of the Republic;
- the Senate;
- the National Assembly;
- the Prime Minister's Office;
- the Economic and Social Council;
- the Supreme Court;
- the Constitutional Council.



300. The appropriations allocated to the National Assembly, the Senate and the Economic and Social Council are made available to the senior authorities responsible for these institutions on a half-yearly basis, in January and July, and are executed in accordance with specific procedures.

301. The appropriations for the Presidency of the Republic, the Prime Minister's Office, the Supreme Court and the Constitutional Council are entered and executed in the PROBMIS budget information system.

302. The High Authority responsible for the constitutional institution is the principal vote holder for the budget made available, subject to the specific provisions of Section 01, as defined in the 2026 Finance Law. The principal vote holder may appoint one or more delegated vote holders.

303. The financial function of the constitutional institution is performed by the person responsible for the financial and material resources of the institution, who coordinates the budget implementation process.

304. In terms of budget implementation, the person responsible for the financial function of the constitutional institution is responsible in particular for:

- monitoring the implementation of expenditure and changes in appropriations;
- producing, where applicable, the report on the management of additional appropriations for accidental and unforeseeable expenditure;
- coordinating the work at the end of the management

305. Changes to the initial allocation of appropriations to constitutional institutions, in this case fungibility, transfers or reallocation, shall be made in accordance with the regulations in force.

306. The Minister of Finance is responsible, in conjunction with the high authorities responsible for constitutional institutions, for the proper execution of the budget. As such, he has the power to regulate the budget that allows him to programme the rate of consumption of appropriations according to the State's cash flow situation.

b) Execution of expenditure from provisions for accidental and unforeseeable expenditure

307. Allocations for accidental and unforeseeable expenses are special budget lines included in the State budget that make it possible to set aside appropriations to deal with significant events that occur unexpectedly or urgent expenses that were not anticipated when the initial budget was drawn up.

308. Appropriations for accidental and unforeseeable expenses may be requested by ministerial or similar departments and constitutional institutions.

309. Accidental and unforeseeable expenses include, in particular:

- natural or environmental disasters;
- unforeseen health, security, social or food crises and emergencies;
- mitigation of the impact of an economic, political, global, sub-regional or local crisis;
- legislative or judicial changes with an immediate financial impact;
- any other exceptional situation decided by the State.



310. Appropriations cannot be implemented from the allocation itself. They are transferred to a ministerial program or an endowment of a constitutional institution.

311. Accidental or unforeseeable expenses are of two kinds: Operating Expenses and Investment Expenses.

312. Requests for coverage of accidental or unforeseeable expenses incurred in a programme or endowment currently being managed are submitted to the Minister in charge of Finance or the Minister in charge of investments as the case may be, by the Heads of Ministerial or similar departments, or the high authorities of constitutional institutions.

313. Regarding the handling of accidental or unforeseen Operating expenses, requests are duly submitted to the Ministry of Finance. These requests are examined by a ministerial committee, chaired by the Director General of the Budget, which meets when necessary. ~~Applications for funding in the operating budget are evaluated by a committee chaired by the Director General of Budget.~~

314. Regarding the handling of accidental or unforeseen Investment expenses, requests are submitted to the Ministry of Economy, Planning and Regional Development (MINEPAT). These requests are reviewed by a ministerial committee chaired by the Director General in charge of Investments, who meets as needed.

315. Applications that have received a favorable opinion are forwarded to the Ministry of Finance for consolidation as part of the report submitted to the Prime Minister, Head of Government.

316. In the event of an unfavourable opinion, a duly reasoned rejection is notified to the applicant.

317. Applications for coverage of accidental or unforeseeable Operating or Investment expenses incurred within a Program or endowment must include the following elements:

- a detailed report or explanatory note justifying the urgency of the operation and the insufficiency or unavailability of budgetary resources to cover the expense;
- the appropriateness of the expenditure in relation to the objectives pursued by the budget programme, where applicable;
- a statement of expenditure.

318. On the basis of the MINFI report, a transfer decree is issued by the Prime Minister, Head of Government, to the budget section for the programme or grant concerned.

319. Appropriations are cancelled when they become obsolete. As such, cancelled appropriations may not exceed 1.5% of the appropriations opened in the Finance Law for the current year. The terms and conditions for cancellations comply with the provisions of the law on the financial regime of the State and other public entities, and are decided by decree of the Prime Minister, Head of Government, on the basis of a report from the Minister of Finance.



c) Execution of expenditure from the endowment intended to cover cases of default on repayment, guarantees and guarantee requests

320. The State's guarantee to Public Establishments and Public and Private companies for authorised domestic loans shall constitute a total amount not exceeding CFAF 200 billion for Public Establishments and CFAF 40 billion for public companies for the 2026 financial year. These guarantees give rise to the payment by the beneficiary entity of a guarantee commission calculated on the basis of the amount of the guaranteed loan at a rate of 0.5% for public entities and 0.75% for private entities.

321. Full payment of these commissions to the Public Treasury is a condition for any disbursement of funds.

322. The ceiling on public entities' claims against the State that may be transferred to commercial banks is set at CFAF 75 billion for the 2026 financial year.

d) Execution of expenditure of the special grants.

323. Without prejudice to the provisions of Articles 31 and 36 of Law No. 2018/012 of 11 July 2018 on the Financial Regime of the State and other public entities, the 2026 Finance Law creates two special allocations, one for appropriations dedicated to public debt management and, on the other hand, to the management of pensions and other social benefits.

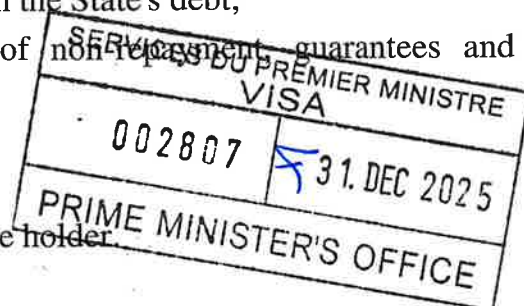
324. The public debt endowment covers: domestic and external debt servicing (principal, interest, floating debt, outstanding payments, unstructured debt of the CAA, VAT credit refunds) and appropriations allocated to monitoring debt management.

325. The pension and other social benefits endowment covers civil and military pensions and appropriations allocated to pension management.

326. The Minister of Finance is the principal vote holder:

- appropriations relating to the financial charges on the State's debt;
- appropriations for endowment in the event of non-repayment, guarantees and guarantee requests;
- funds allocated for pensions and social benefits.

The Director General of the Budget is the delegated vote holder.



2) Execution of expenditure in programmes

327. In accordance with the provisions of Law No. 2018/012 of 11 July 2018 on the Financial Regime of the State and other public entities, the Finance Law opened, for the 2026 financial year, a set of budgetary appropriations in commitment authorisations (AE) and payment appropriations (CP) in the annual performance plans (PPA) drawn up by programme.

328. A programme brings together the appropriations intended to implement an action or a coherent set of actions falling within the remit of the same ministry or similar body and to

which specific objectives, defined in terms of public interest goals, and expected results are associated.

329. The budget section of each ministerial or similar department includes one or more PPAs relating to public policy objectives and a PPA for a support function.

330. The head of the Ministerial department or similar structure is in charge of:

- designating and assigning objectives to programme managers;
- arbitrating the allocation of the funds made available to him or her among the programmes of his or her administration in the context of management discussions with the Ministry of Finance;
- ensuring the proper execution of his or her administration's budget;
- ensuring the production and transmission of budget documents to the Minister of Finance, in particular activity reports and annual performance reports.

331. The Minister or equivalent is the principal vote holder for the budget of the Ministerial Department. He or she appoints programme managers. The administrative act of appointment specifies the conditions under which authorising powers are delegated to them, as well as the terms and conditions for managing the programme. This act is sent to the Minister of Finance for information at the beginning of the fiscal year.

332. Under the authority of the head of the Ministerial Department or equivalent, the programme manager:

- draws up the programme commitment plan;
- sets up, with the support of a management controller, a programme performance system;
- facilitates and organises management dialogue for their programme;
- produces the annual performance report for their programme;
- produces interim reports on the implementation of their programme's budget and reports quarterly to the Head of the Ministerial Department or equivalent on the programme's results;
- ensures compliance with the internal control and management control systems for their programme;
- may modify the allocation of funds within the programme with the authorisation of the head of the Ministerial Department or equivalent;
- implements risk control and mitigation measures.

333. The financial function is performed by the person responsible for the financial and material resources of the ministerial or equivalent department. The person responsible for the financial function coordinates the budget implementation processes of the ministry or equivalent.

334. In terms of budget implementation, the person responsible for the financial function is responsible in particular for:



- coordinating the production of the sectoral commitment plan in conjunction with programme managers;
- updating the sectoral commitment plan on the basis of the quarterly commitment ceilings communicated by the Directorate-General for the Budget;
- monitoring expenditure implementation and changes in appropriations in liaison with programme managers;
- providing financial information as part of programme coordination.
- coordinating and preparing the end-of-year accounts and the administrative account, which are the responsibility of the principal vote holder.

335. The appropriations allocated to endowments and programmes in the sections are non-fungible.

3) Execution of expenditure on salaries and pensions

336. In accordance with the provisions of Decree No. 2012/079 of 9 March 2012 on the decentralisation of the management of civil service personnel and salaries, government departments are required to clean up the civil service payroll. To this end, government salaries are now processed through dedicated sites within government departments, using the new career and salary management application for public servants called AIGLES.

337. In the context of salary expenditure, the monthly credit quotas allocated to administrations must be used, as a priority, to pay the salary liabilities associated with the recruitment of new staff.

338. The quotas for arrears resulting from the processing of payroll files are notified monthly to the various administrations, in line with the available budgetary appropriations.

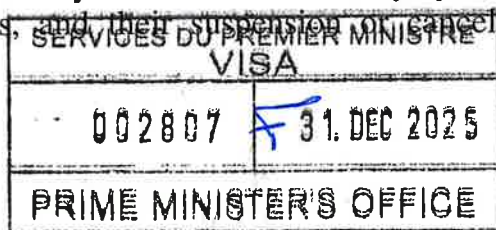
339. Administrations are required to process the payment of salary liabilities using the ESD-SOFT application when the AIGLES application is unable to perform automatic settlement.

340. Arrears related to updates made as part of the switch to the new AIGLES application is paid in accordance with the relevant clearance plans and, as a result, no longer needs to be processed by the administrations.

341. The departments in charge of processing salaries and pensions in each administration must, after the payment of salaries, assemble the supporting documents for each payment whose amounts are greater than or equal to five (5) million CFA francs. The relevant files must be forwarded no later than the 1st of the following month by means of a statement to the Ministry of Finance (Directorate General of the Budget) in order to obtain authorisation for payment.

342. The payment authorisation is an administrative document linked to the balance, which reassures the managers of banks, microfinance institutions and the accounting network as to the origin of the resources covered by the authorisation.

343. Salary returns to the Treasury by credit institutions, deductions made by issuing revenue orders, and their suspension or cancellation notified by the vote holders, remain cash



transactions. As such, the reimbursement of unduly deducted sums will be subject to Treasury warrants and subsequently to budgetary adjustment.

344. The accounting of salary expenditure at the level of the Public Treasury must be done taking into account the deductions made in the processing of the Statements of Amounts Due via the dedicated application (ESD-SOFT).

345. In order to avoid double remuneration, host organisations must require seconded or assigned civil servants to provide a null pay voucher and a certificate of cessation of salary payments issued by the Ministry of Finance or the user Ministry, as appropriate, before any financial support is provided.

346. The financial responsibility for seconded or assigned agents must be assumed on the date they take up their duties in the host organisations, with deduction of the salaries paid by the State from that date until the suspension of their salaries, it shall be incumbent upon these structures to repay to the Public Treasury the salaries paid in cash for the period between the date of commencement of service and the date of suspension of the State payroll for the said agents.

347. In order to guarantee the pension rights of seconded or assigned civil servants, the host organisations or structures are required to pay monthly to the Public Treasury the pension contributions deducted from the staff's remuneration, as well as the employer's contribution in their capacity as employer, calculated on the basis of their index-linked civil service salary.

348. For reasons of traceability of payments, ensuring better accounting of related revenues, these deductions must be processed via the National Computerised Management Application for Seconded Civil Servants (ANGIFODE) for organisations using this tool. However, for entities that do not have this application, traceability is ensured through payment receipts issued by the Public Treasury.

349. With regards to the settlement of pension rights, the annuities taken into account in the settlement of these rights must be deducted, where applicable, from the periods of suspension of salary of civil servants who are entitled to claim their pension rights, so that their rights are only applicable to the periods covered by the relevant contributions.

4) Execution of current expenditure excluding salaries

a) Allowances, bonuses and other benefits

350. Requests for approval of bonuses and other financial benefits, addressed to the Minister of Finance, must be accompanied by a draft decision awarding these benefits. This decision must include the surnames, first names, registration numbers, grades and activities carried out by the beneficiaries, the gross amounts awarded, the amounts deducted and the net amounts to be received.

351. Specific allowances, specific bonuses and bonuses for special work are committed on a quarterly or half-yearly basis, as appropriate, within the limits of available appropriations, upon presentation of a list of beneficiaries and supporting documents for the specific services rendered.



352. With regards to flat-rate travel allowances, in accordance with the provisions of Decrees No. 2000/693/PM of 13 September 2000 and No. 91/133 of 22 February 1991, amended by Decree No. 2001/194 of 25 July 2001, only administrative and military authorities and personnel of brigade structures are eligible.

353. For allowances and bonuses paid in Regional and local authorities and Public Establishments, recorded by the deliberative bodies and approved by the competent authority, as applicable, the decisions of the vote holder who awards them shall specify the amounts awarded to the beneficiaries and shall respect their status, rank or grade.

b) Mission expenses

354. The appropriateness of a mission and the determination of its duration fall within the competence of its sponsor, based on their Annual Work Plan and service requirements, within the limits of funds available.

355. The total duration of temporary travel for a by a civil servant, excluding tours, shall not exceed one hundred (100) days during a budgetary year, failure for which file shall be rejected, unless an exemption is granted:

- for trips abroad, by the President of the Republic or by the Prime Minister, Head of Government;
- for internal travel, by the Principal vote holder or the Secondary vote holder.

356. Staff from administration in charge of control, inspection and audit departments may benefit from an exemption in the context of the tasks entrusted to them.

357. It is strictly forbidden for the heads of Public Establishments and the Chief Executives of Regional and Local Authorities to assign missions to employees who are eligible for retirement, or to any staff who does not have a formal employment contract.

358. The execution of a mission shall include supervision, coordination and technical secretarial activities on the one hand, and operational activities on the other. Supervision, coordination and technical secretarial activities culminate in the production of a summary report signed by the relevant officials.

359. Failure to carry out a mission established by the authorised representative, after receipt of the relevant advance payment, shall render the offender liable to the penalties laid down for this purpose, at the request of the authority that commissioned the mission or the hierarchical superior of the official in question. A revenue order for an amount equivalent to the advance received may be issued against the civil servant or public agent concerned, at the request of the authority that commissioned the mission or the hierarchical superior.

c) Medical Evacuations

360. In the case of medical evacuations to local hospitals, the funds released for this purpose are transferred to the bank accounts belonging to these institutions to cover all related expenses.



361. The Ministry of Finance, in conjunction with the diplomatic missions and consular posts, the host hospitals and the Ministry of Public Health, ensure the periodic update of medical evacuation files.

362. Funds reserved for medical evacuations shall, as appropriate, be delegated directly to Cameroon's diplomatic representations in the host countries. Consequently, the head of the accounting post at a diplomatic mission is prohibited from paying such expenses directly to patients.

363. The Paymaster General of the Treasury shall ensure the monitoring of payments on the basis of periodic reconciliations with paymasters at diplomatic or consular posts.

d) Funeral Expenses

364. In the context of covering funeral expenses, the competent authorities shall provide the families of deceased civil servant with the coffin and means of transport required by the regulations in force, upon presentation of supporting documents.

365. Where the families concerned have had to cover the above-mentioned costs from their own resources, the administration will reimburse them for the sums spent, upon presentation of supporting documents, within the limits set by the regulations in force.

e) Payment of water, electricity, telephone, internet and messaging expenses

366. The commitment of appropriations intended to cover expenditure relating to water, electricity, telephone and internet consumption shall be made in a single instalment at the beginning of the financial year, in order to enable the Treasury to pay the fixed monthly instalment.

f) Organisation of national and international sports competitions

367. In the context of executing expenditures related to the organization of national sporting competitions and Cameroon's participation in international competitions, the Presidents of the Sports Federations submit their requests. The corresponding funds are then made available to the Minister of Sports, who is responsible for their management.

368. No later than thirty days after the end of the competition, an account of expenditure accompanied by supporting documents in accordance with the approved expenditure statements is sent to the competent financial controller for clearance.

5) Execution of expenditure under exceptional procedures

a) Imprest accounts

369. Imprest accounts are only opened for operations that cannot be accommodated by the normal public expenditure commitment procedure. They are subject to the regulations in force concerning public procurement, with the exception of minor expenditure on equipment, the maximum amount of which is less than 500,000 CFA francs.



370. The act of creation and reopening of imprest accounts is the responsibility of the Minister of Finance for central services of the State and administrative authorities (Governor, Senior Divisional Officer and Divisional Officer) for decentralised services, at the initiative of the Vote holder.

371. In Public Establishments, authorisation for the creation and reopening of imprest accounts is the responsibility of the deliberative body. With regard to Regional and Local authorities, authorisation for the creation and reopening of imprest accounts is granted by deliberation approved by the representative of the State.

372. The number of imprest accounts is capped at twenty-five (25) per administration, for an amount not exceeding two hundred and fifty million (250,000,000) CFA francs each, for all budget sections and per financial year, with the exception of budget sections 01, 04, 12 and 13.

373. With regard to Public Establishments and Regional and Local authorities, the number of imprest accounts is capped at fifteen (15), for an amount not exceeding one hundred million (100,000,000) CFA francs each. This amount is 500 million CFA francs for operations financed by the "maintenance" window of the Road Fund and the "production" window of the Cocoa and Coffee Sector Development Fund.

b) Disbursement of funds

374. The procedure for disbursement of funds is prohibited for types of expenditure that are carried out under normal procedures.

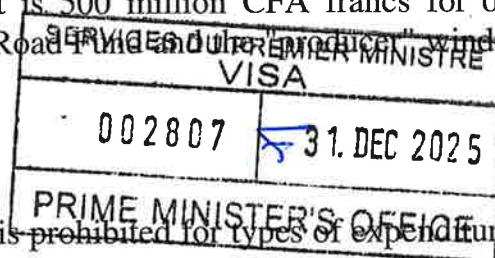
375. At the beginning of each financial year, the Vote holder shall designate the paying officers for his or her structure and send a copy to the Financial Controller and the Public Accountant. On this occasion, he or she shall ensure that the designated paying officers have produced and submitted, where applicable, the accounts for the previous financial year.

376. As part of the implementation of the Annual Work Plans (AWPs), decisions to disburse funds signed by the principal vote holder are executed by the managers of the programmes, actions and activities concerned, who are the administrators. In this capacity, they ensure that expenditure is executed within the framework of these disbursements and produce an activity report for the principal vote holder who appointed them. Consequently, they are formally designated in the disbursement decision in the same way as the ad hoc paying officer.

377. Any decision to disburse funds to a paying officer must be subject to a clearance clause.

378. The taxes and duties generated in the context of the modification of the expenditure statement previously authorised by the principal authorising officer must be retained by the paying officer and paid to the Public Treasury, against receipt. In the context of the disbursement of funds, all services giving rise to an expenditure equal to or greater than 500,000 CFA francs are subject to registration fees at the rate in force.

379. The beneficiary of a disbursement decision must produce, no later than 30 days after the end of the operations, an account of use accompanied by the original supporting documents. This account must be submitted to the manager of the resources of the decision for transmission to the financial controller for clearance.



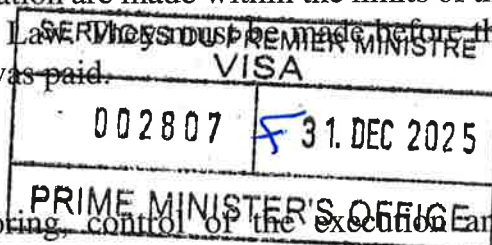
380. In the context of the execution of expenditure related to workshops, seminars and colloquiums, through the disbursement of funds, the supporting documents to be produced must correspond to the nature of the expenditure executed.

c) Regularisation of expenses paid without prior authorisation

381. All public expenditure must follow the normal budgetary procedure, which includes the stages of commitment, settlement, authorisation and payment. However, certain expenses may be paid without prior authorisation.

382. Expenses incurred without prior authorisation are paid in advance from cash reserves. They are subject to subsequent budgetary regularisation.

383. Adjustments to expenditure without prior authorisation are made within the limits of the credit limits set for each budget section in the Finance Law. ~~Services must be made before the end of the month following that in which the advance was paid.~~



6) Investment expenditure

384. In order to guarantee efficiency in the monitoring, control of the execution and regulation of projects under the PIB, a copy of any jobbing-order or contract shall be sent by the Project Owners or Delegated Project Owners, within a maximum of seventy-two (72) hours after signature, to the Minister in charge of Public Investments, the Minister in charge of Public Contracts and the Public Contracts Regulatory Agency for projects to be managed at central level. The same applies to the decentralised services of these three administrations for projects with decentralised management or those transferred to the RLAs.

385. In addition, Project Owners or Delegated Project Owners are required to transmit any document generated in the context of the award and execution of public contracts within 72 hours of its generation to MINMAP and PCRA and to publish it on the "Cameroon Online E-Procurement System" platform abbreviated as "COLEPS", without prejudice to the advertising rules set out in the Public Contracts Code, in particular the obligation to publish in the Contracts Journal (CJ), for the purpose of operating and feeding the public contracts system, with a view to ensuring its organisation, monitoring and proper functioning.

386. Project owners and delegated project owners must ensure that copies of contracts, purchase orders, corresponding terms of reference, study reports, etc. are kept at the end of the planned completion period for the purposes of ex-post controls. The same applies to studies carried out by the administration on a cost-plus basis.

387. The competent services of MINMAP, MINEPAT and ARMP must ensure that the administrations strictly apply the timetable for the award and execution of the related public contracts, in order to avoid under-spending of the budgetary appropriations allocated to these expenditures. To this end, project owners and delegated project owners shall award and execute their contracts in strict compliance with the timetable set out in the updated programming journal, where applicable.

388. With regard to the investment provisions set aside in the budget sections, Finance Controllers must ensure that the amounts for the projects submitted for their approval do not

exceed the ceiling for these provisions. To this end, each Financial Controller must keep auxiliary accounts for monitoring this category of expenditure.

a) Investment Subsidies and transfers

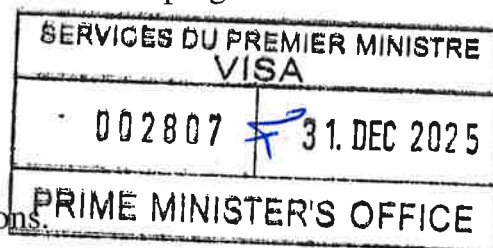
389. Entities engaged in the production and/or distribution of goods and services, such as Public and Private Companies, Public establishments, Common Interest Groups, economic interest groups, cooperatives, etc., are eligible for investment subsidies.

390. Public administration institutions and bodies with financial and managerial autonomy, as well as private non-profit entities (NGOs, associations recognised as being of public utility, etc.), are eligible for investment transfers for the purpose of carrying out development operations.

391. However, public and private companies, as well as other private entities whose main economic function is the production of market goods and services, may, in exceptional cases, receive investment transfers to finance their gross fixed capital formation or for state support in the event of damage to their fixed capital.

392. Decisions granting transfers and/or investment subsidies must indicate:

- the expected results in relation to the objectives of the programmes and actions for which the funds are allocated;
- the activities to be carried out;
- the physical units that will result from them;
- the implementation deadlines;
- the commitments made in a set of specifications.



393. At the start of the financial year, investment subsidies to Public Enterprises, Regional and Local authorities and other public entities are committed by decision in their favour and deposited in their accounts with the Treasury. Those allocated to companies and other private entities are transferred to their bank accounts. Similarly, transfers to companies (public and private), Public Establishments and other private entities mentioned above, which produce market goods and services, are also committed in the same way.

394. In the context of the implementation of projects financed by transfers/grants:

- the financial controller responsible for approving the budget for draft decisions to make transfers/grants available is the one assigned to the transferring Ministry;
- the financial controller responsible for approving the budget for draft documents (contracts, agreements and statements of account) is the one assigned to the beneficiary organisation, where applicable.

395. For all Public Establishments, Public/Private Companies and other private bodies that are beneficiaries of investment transfers/grants in the form of a budget provision, or for those whose operations defined in the project log of the supervisory authority cannot be carried out without first presenting copies of statements/invoices in order to mobilise resources, such mobilisation shall be conditional upon the prior validation of an expenditure statement.

396. When the operations financed for the benefit of the beneficiary entity are clearly defined in the transferring administration's project log, the mobilisation does not require expenditure statements, but is conditional on the production of copies of statements/invoices justifying the service provided.

397. The mobilisation of these transfers/grants begins with the organisation, during the month of January, of conferences on the mobilisation of investment transfers/grants at the initiative of MINEPAT, with the collaboration of MINFI and MINMAP.

398. During these conferences, the approved expenditure memorandum presents, on the one hand, the list of types of expenditure that will be committed at the start of the financial year and, on the other hand, the types of expenditure whose commitment depends on the effectiveness of the service (statements/invoices).

399. In the specific case of public/private enterprises, regardless of the nature of the funded operations, resources must be systematically mobilized upon receipt of the expenditure report, for operations requiring an expenditure report, or at the start of the budgetary year for those whose operations are defined in the project log of the supervisory administration.

400. The above-mentioned approved expenditure statements shall be officially notified to the Minister/Vote holder by the Minister responsible for public investment, with a copy to the beneficiary entity.

401. For the purposes of monitoring and controlling physical achievements, copies of all decisions to release investment transfers and subsidies, the detailed log of financed operations, as well as the related expenditure statements must be sent to the Minister responsible for public investment.

402. All beneficiaries of transfers or investment subsidies are required to submit a physical and financial implementation report on the subsidy received to MINEPAT, MINFI and MINMAP no later than fifteen (15) days after the end of each quarter. This report shall indicate, in particular, the progress of procurement procedures, the level of commitments, the state of physical implementation, and the level of authorisations and payments.

b) Counterpart funds

403. For monitoring purposes and in order to ensure the effective mobilisation of counterpart funds in a timely manner, counterpart fund mobilisation planning conferences are organised at the beginning of the financial year by MINEPAT, in collaboration with MINFI and MINMAP.

404. These conferences determine the schedule for mobilising counterpart funds allocated to projects, as well as the activities and types of expenditure that are financed. The expenditure statement validated at the end of these conferences is notified to the relevant technical ministry.

405. The expenditure statements distinguish, by type of expenditure (current expenditure and investment expenditure), between resources to be systematically mandated upon receipt of the said statement and resources to be committed subject to the presentation of evidence justifying the service provided.



406. The conferences for the mobilisation of counterpart funds shall determine for each project benefiting from counterpart funds, in accordance with the contractual commitments of the parties:

- the amount of the endowment and the statement of expenditure of counterpart funds in actual expenditure;
- the timetable for the implementation of project activities and the credit commitment plan;
- the tables of the parties' contractual commitments;
- the amount of disbursements expected from Technical and Financial Partners (TFPs);
- the chain of expected results (deliverables, effects and impacts);
- the list of equipment to be imported, validated by the Customs Administration on the basis of the contracts for the work to be carried out, which will require the issuance of certificates of payment of customs duties and taxes;
- the schedule for imports of equipment requiring certificates of payment.

407. The counterpart funds in actual expenditure are mandated to the Basket Fund held at the Bank of Central African States (BEAC), in accordance with the approved expenditure. Consequently, any transfer of counterpart funds to other budget lines or to accounts opened with commercial banks is prohibited.

408. The commitment of appropriations for compensation-related expenditure is subject to the signing of the relevant decrees or to an advance payment authorisation, duly granted by the Prime Minister, Head of Government. These appropriations are held in the budgets of the relevant project owners.

409. Expenditure for counterpart funds in actual expenditure committed, settled and authorised shall be forwarded to the Autonomous Sinking Fund (CAA) for payment under the Basket Fund.

410. Commitments relating to counterpart funds are made inclusive of all taxes. To this end, the treasury services withhold taxes and duties when the funds are made available to the CAA.

411. In order to avoid double withholding of taxes and duties, the Treasury Accountant systematically issues a revenue declaration to the CAA, certifying the deductions made at source.

c) Plan contracts and minimum objective contracts

412. Commitments under Contracts-plans and contracts of minimum objective are made upon transmission to the Directorate-General of Budget, of contracts and statements duly signed and registered, with the exception of contracts signed with service providers based abroad, for which a documentary credit is required.

d) Management of development programmes and projects

413. MINEPAT, in collaboration with MINFI, MINMAP and CAA, organises a biannual review of the implementation of development programmes and projects.



414. A project manager with specific responsibilities is appointed for each jointly funded project. At the beginning of each financial year, the heads of Ministerial Departments transmit to MINEPAT and MINMAP a list of all duly appointed project managers.

415. The Project Manager is in charge of the management of the project. In this capacity, he initiates and executes the project's expenditure and reports on its progress. He centralizes data relating to the project and transmits to MINEPAT and MINMAP and to the relevant administration, a quarterly report on the physical and financial execution of the said project. The report, which clearly distinguishes between external resources and counterpart funds, indicates the status of contract award procedures, the levels of commitments, authorisations and payments, as well as the status of implementation of the physical units.

416. Each project may, as necessary, be monitored by a steering committee comprising the administrations involved in the implementation of the project.

417. The creation, management, monitoring and evaluation and closure of development programmes and projects must comply with Decree No. 2021/7841/PM of 13 October 2021, laying down the rules governing the creation, organisation and functioning of development programmes and projects and its implementing texts.

418. Requests for the creation of programmes or projects, addressed by the heads of Ministerial Departments to the Prime Minister, Head of Government, are first submitted for review by the interministerial committee referred to in the above-mentioned decree, which also evaluates the performance contracts of existing projects.

419. Pursuant to the provisions of Article 42 of Decree No. 2021/7841/PM of 13 October 2021, establishing the rules governing the creation, organisation and operation of development programmes and projects, evaluations of development programmes and projects shall be conducted at the end of each semester by MINEPAT and MINFI. The performance of Project Management Units (PMUs) is monitored on the basis of a Performance Contract.

420. For programmes and projects currently being implemented, an evaluation is carried out before the performance contract is signed.

421. The evaluation of the performance of Programmes and Projects for a reference period is based on the indicators used in their Performance Contracts, namely:

- performance indicators;
- the Project Management Unit's conduct indicators;
- the indicators of the implementation of the Programme or Project.

422. At the end of three (03) consecutive inconclusive evaluations, the performance of the Programme/Project Management Unit is considered unsatisfactory. In this case, the contracts of the managers of the Management Unit appointed or designated are terminated, at the diligence of the relevant Minister.

423. The Heads of Administration may not, during their term of office, combine them with the functions of supervisory staff or component manager of a Project or Programme.



424. For all development programmes/projects, whether financed exclusively from ordinary internal resources or co-financed with the contribution of external financing or special internal resources (budgetary support, C2D, other resources from debt reliefs) by Technical and Financial Partners, the execution of expenditure financed by ordinary internal resources is governed by the following rules:

- ordinary internal resources budgeted for the benefit of the said programmes/projects are mobilized to their management accounts opened at the CAA or in the books of the Public Treasury;
- The mobilisation of these resources is dependent on the implementation of the operations financed. This declination is made either in the project journal of the administration to which it is attached, or on a validated expenditure report.

425. When the operations financed for the programme/project are clearly defined in the project log of the relevant administration, the mobilisation of the related ordinary internal resources does not require an expenditure statement, but is conditional on the production of copies of statements/invoices justifying the service provided.

426. For programmes/projects benefiting from a budget provision or for those whose operations, as set out in the project log of the relevant administration, cannot be carried out by making the mobilisation of resources conditional on the prior presentation of copies of statements/invoices, the mobilisation of ordinary internal resources allocated to the programme/project is carried out in accordance with an expenditure memorandum validated by MINEPAT, following dedicated conferences organised within the said Ministry.

These expenditure statements distinguish between expenditure for which resources are mobilised on a provisional basis upon receipt of the expenditure statement and expenditure for which the mobilisation of resources is conditional upon the presentation of copies of statements/invoices.

427. As regards the counterpart funds in actual expenditure for the benefit of FINEX projects/programmes, their mobilisation is conditional, in any case, on an expenditure report validated regardless of whether or not the operations financed are broken down in the project diary of the administration to which they are attached. The related expenditure bills are examined during the disbursement conferences of the mutual funds.

428. In the context of conferences on the mobilisation of ordinary internal resources budgeted for development programmes/projects, expenditure statements validated by MINEPAT are transmitted to the administrations within 14 days after the conferences.

429. The resources allocated to externally funded programmes and projects come from the State, in the case of counterpart funds, and from donors, in the case of external funding, in accordance with project specific disbursement plans.

430. The disbursement plan for a project is drawn up at the diligence of the project's management unit and submitted to the validation of the main stakeholders (Project Owners, MINEPAT, MINFI, CAA), within the limit of the ceiling defined by the Finance Law.



431. Calls for funds are executed by the Autonomous Sinking Fund, within the limits of the ceilings authorised by the Finance Law, at the request of the Administration responsible for the programme or project concerned.

432. With regards to the payment of expenditure from external resources or internal resources (counterpart funds), the Autonomous Sinking Fund acts as Public Accountant. In this capacity, it carries out the necessary checks on documents for payment. Checks on physical achievements are the responsibility of the relevant technical departments of MINMAP, MINEPAT and MINFI.

433. The statements generated in connection with the implementation of externally funded projects are forwarded by the project owner to the CAA for processing (call for funds). For the purposes of monitoring and regulating disbursements, a summary sheet accompanying the expenditure package is forwarded to MINEPAT by the project owner.

434. Programme and project managers, donors and co-contractors of the Administration are required, each in their respective areas of responsibility, to inform the Ministers of Finance and Investment, as well as the project owners, of any disbursements made in the context of an externally funded project in which they are involved.

e) Implementation of the Integrated Agropastoral and Fisheries Import Substitution Plan

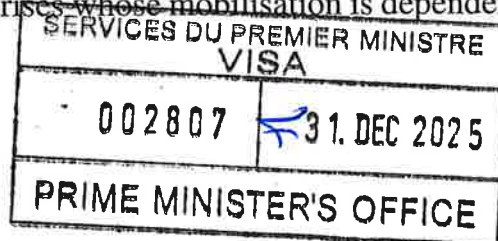
435. With a view to the optimal implementation of the Integrated Agropastoral and Fisheries Import Substitution Plan, PIISAH implementation conferences are organised every six months by MINEPAT, in collaboration with MINFI and MINMAP. These conferences aim, on the one hand, to examine and validate the expenditure reports for the operations to be carried out for each public institution/enterprise concerned and, on the other hand, to assess the state of implementation of the planned activities when these operations are not clearly defined in the project log of the relevant administrations.

436. During these conferences, the validated expenditure statement presents, on the one hand, the list of types of expenditure that will be committed at the start of the fiscal year and, on the other hand, the types of expenditure whose commitment depends on the effectiveness of the service.

437. During these conferences, the following shall be discussed:

- validate the implementation schedule for activities under the PIISAH;
- validate the schedule for the disbursement of resources to the management accounts of the Public Establishments/Enterprises involved in the implementation of the PIISAH. This plan shall be backed by the cash flow plan in order to anticipate the cash flow requirements of the PIISAH;
- produce an exhaustive list of contracts to be awarded in the context of PIISAH implementation.

438. In the specific case of Public Enterprises, resource mobilisation is systematic upon validation of expenditure reports, for those Enterprises whose mobilisation is dependent upon



the validation of an expenditure report. For those whose operations are clearly outlined in the project log of their affiliated administration, resource mobilisation takes place at the start of the fiscal year.

439. Transfers of PIISAH appropriations to other types of expenditure are prohibited.

7) Execution of Public Contracts

a) Administrative purchase order

440. Administrative purchase orders (APOs) may only be used for the acquisition of goods and services and the performance of works whose value is less than five (05) million CFA francs, including all taxes. The delivery deadline for the service, which may not exceed the fiscal year, is expressly stated on the APO.

441. Administrative Purchase Orders are subject to the tax regime applicable to public contracts. As such, they must be stamped page by page and subject to proportional registration duty at the rate in force, within one (01) month from the date of:

- the affixing of the budgetary visa for Public Establishments and Regional and Local Authorities;
- for the issuance of the debt instrument for ministerial departments and decentralised State services.

b) Contract and Jobbing Order

442. The acquisition costs of DAOs relating to contracts awarded by ministries and their decentralised services are paid into the ARMP account opened with the Public Treasury.

443. With regards to Public Establishments and Companies, special Public Establishments, projects, programmes, and the urban communities of Yaoundé and Douala, the costs of acquiring DAOs are systematically transferred to other ARMP accounts opened with commercial banks.

444. Under penalty of rejection of their bid by the project owner's services (SIGAMP) at the time of submission, all bidders must present a copy of the receipt for the purchase of the tender documents, the original of which is included in the bid.

445. Project Owners/Delegated Project owners (MO/MOD), whose budgets are adopted after public contracts programming conferences, are required to submit their final planning log to MINMAP, ARMP and the relevant tenders board.

446. The MINMAP carries out quarterly monitoring and evaluation of the implementation of public procurement plans.

447. When a Regional and Local Authority does not have a Tenders Board or the existing one is suspended, or the Chief Executive has obtained the agreement of the Public Contracts Authority (PCRA) to have the contracts under the said RLA awarded by the Regional or Divisional Tenders Board as the case may be, the following measures apply:

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- the Governor or the Senior Divisional Officer is the Contracting Authority (CA) and conducts the contracting process until the signing and publication of the decision and the press release awarding the jobbing order or the contract. He is therefore competent to hear the appeals of the tenderers resulting from the said process, if necessary;
- the Chief Executive of the RLA concerned, in his capacity as Authorising Officer and Project Owner, signs the jobbing order or the contract within fifteen (15) working days, from the publication of the decision and the award statement. He notifies the contract to its holder within five (05) working days of the date of signature.
- The Financial Controller responsible for the legal commitment is the one assigned to the relevant Regional and local authority.

448. Administrations must ensure that natural or legal persons bidding for public contracts are not subject to any prohibition or disqualification under the laws and regulations in force, both nationally and internationally.

449. The list of individuals and legal entities prohibited from bidding is available at www.armp.cm. This list is communicated every 15 days by the Public Contracts Regulatory Agency (PCRA) to Contracting Authorities and Delegated Contracting Authorities, contracting authorities, authorising officers, Chairpersons of Tenders Boards, Financial Controllers, and Public Treasury Accountants.

450. Natural or legal persons subject to a ban on tendering are not eligible for public contracts. However, they are not required to provide a Certificate of Non-Exclusion for the payment of invoices or statements relating to administrative purchase orders, letters of order or contracts awarded prior to this ban.

451. The authenticity of the certificate of non-exclusion can be verified using the QR code via the Mobile PRIDESOFT mobile application or using the (CNE) number via the ARMP website: www.armp.cm

452. The Project Owner or Delegated Project Owner is required to ensure the availability of funding before launching the consultation. To this end, the Annual Work Plan or Project Log of the Project Owner/Delegated Project Owner serves as proof of funding for investment operations financed by the Public Investment Budget. For operations financed by transfers/subsidies, the Annual Work Plan or Project Log of the transferring administration also serves as proof. In any case, budget approval of draft contracts is contingent upon the actual availability of the relevant funding.

453. For recurring services or projects where the actual start date of the services is incompatible with the prior adoption of the corresponding budget, the Project Owners or Delegated Project Owners may proceed with the launch of the relevant calls for tenders in advance. In this case, the budgetary approval of draft contracts is subject to the actual existence of the relevant funding.

454. The Project Owner or Delegated Project Owner may reserve access to certain works contracts for companies in the building and public works sector of a certain category, in accordance with the provisions of Article 53 of the Public Procurement Code and on the basis of the categorisation lists drawn up and updated by the Public Procurement Authority.



455. Subject to the other requirements set out in the Tender Documents or Consultation Documents, the presence of a certified copy of the categorisation certificate issued by the Minister responsible for Public Contracts or by his duly authorised representative exempts categorised tenderers from having to include in their technical files supporting documents relating to turnover, references, minimum technical and logistical resources, permanent staff and the location of their headquarters.

456. For contracts involving intellectual services and complex works, the use of an Open Tender by the Contracting Authority or the Delegated Contracting Authority is authorized in the following cases:

- when prequalification was unsuccessful or resulted in fewer than three (3) candidates per lot;
- when intellectual services are provided under jobbing orders;
- when the Invitation to Tender is addressed to pre-categorized service providers;
- when the contract award timetable drawn up in accordance with the regulations in force shows that the procedural deadlines do not allow for compliance with the estimated dates for the start or completion of the services.

457. The internal departments of the administrations currently responsible for administrative matters relating to public contracts shall act as SIGAMP until the latter are effectively established.

458. The use of private project management is mandatory when the amounts of the services are equal to or greater than the following thresholds:

- Works : 250,000,000 CFA francs ;
- Supplies : 500,000,000 CFA francs.



459. For administrations with the appropriate technical capabilities or whose organic texts cover studies or technical controls, the Public Procurement Authority may, upon reasoned request from the project owner, grant an exemption from the mandatory use of private project management services according to the above thresholds.

460. Once the exemption from the mandatory use of private project management has been obtained, the Project Owner or Delegated Project Owner shall establish public project management by decision, in accordance with the provisions of Article 14 of Decree 401/A/MINMAP/CAB of 21 October 2021 setting the thresholds for the use of private project management and the terms and conditions for the exercise of public project management.

461. In the case of intellectual services contracts relating to studies and audits, the monitoring and technical acceptance committee set up within the framework of public project management must include members from outside the services of the Project Owner or Delegated Project Owner.

462. Any adjustment or calibration of the quantities or content of the services covered by the contract, made necessary at the start of the performance of the services and validated by the project owner/delegated project owner through the implementation plan or action programme,

must systematically be the subject of a contractual amendment prior to the provisional acceptance of the services.

463. Finance Controllers and Public Accountants must systematically reject any commitment relating to a contract signed without prior approval, unless expressly authorised by the MINFI.

464. In the context of multi-year contracts, the budgetary visa is affixed exclusively to a contract covered by the total commitment authorisation.

465. The technical acceptance and approval of works and services funded from Road Fund resources shall be carried out by design and control offices, without prejudice to any other control by the controllers of the Ministry in charge of Public Contracts, the competent engineers of the Ministry responsible for public works, the Ministry responsible for urban development, the Ministry responsible for transport and the Road Fund, in accordance with the operating rules of these structures.

466. Maintenance contracts for durable materials and other equipment may not be signed for a period exceeding one year. They shall expire on 31 December of each year. The same applies to contracts for the maintenance of premises.

467. Any guarantee shall, under penalty of rejection, be drawn up in accordance with the form and model contained in the consultation file for companies and shall include the following information:

- the reference number of the guarantee;
- the name of the Project Owner or Delegated Project Owner;
- the reference and purpose of the tender file or contract;
- the signature of the manager of the issuing bank or financial institution;
- the maximum amount guaranteed covering the principal, interest and other ancillary costs, written in full and in figures;
- the period of validity of the guarantee.



468. Failure to provide a receipt from the deposit and consignment agency certifying that the sums required for the guarantee have been deposited in its account will result in the rejection of the guarantee and, consequently, the elimination of the tenderer during the contract award phase.

469. In the case of online bidding, the receipt and copy of the bid bond issued by the CDEC shall be attached to the bidder's bid, while the originals shall be submitted to the competent Tenders Board at the bid opening session.

470. The authenticity of the deposit receipts submitted by tenderers or co-contractors can be verified at the following address: validation.cautionnement@cdec.cm.

471. The maximum guaranteed amounts are constituted in full and deposited in an account opened in the name of the body in charge of deposits and consignments in accordance with the texts in force, with the exception of start-up or supply guarantees, for which 40% of the

amount is deposited in the account of the body in charge of deposits and consignments, while 60% is subject to a commitment by the financial institution issuing the guarantee.

472. The Project Owner or Delegated Project Owner may, at the reasoned request of the contract holder, apply to the Public Contracts Authority for exceptional authorisation to operate directly at source on the total amount due as a start-up advance, the 40% levy, to be deposited in the account opened in the name of the body responsible for deposits and consignments in the name and on behalf of the co-contractor. The remaining 60% is deposited in the contractor's account, who nevertheless remains liable for the repayment of 100% of the amount corresponding to the start-up advance.

473. If authorisation is granted by the Public Contracts Authority, the Project Owner or Delegated Project Owner shall draw up a statement comprising two (02) entries, one for 40% in favour of the body responsible for deposits and consignments and the other for 60% in favour of the contract holder.

474. The final bond guaranteeing the full performance of the services shall be provided within twenty (20) days of notification of the contract, in all cases before the first payment. It shall be released by the Project Owner after provisional acceptance for contracts with a guarantee period. For contracts not subject to a guarantee, this release is subject to provisional acceptance and approval by MINMAP of the general and final statement of account or the last invoice, as applicable.

475. The performance bond (guarantee bond) must be released or the retention bond refunded by a release from the Project Owner, after final acceptance and approval by MINMAP of the final general statement of account or the last invoice.

476. The period of validity of tender bonds must exceed that of the tenders by thirty (30) days. Bonds shall be returned upon publication of the award results, with the exception of those for successful tenders, which must be replaced, where applicable, by the final bond.

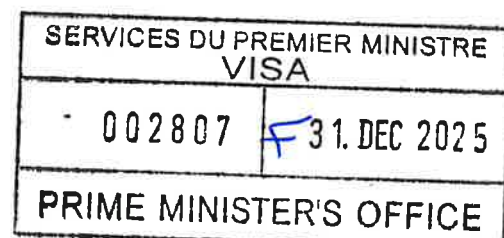
477. The tenderer declared as the successful bidder shall have a period of twenty (20) days from notification of the contract to provide the final bond, replacing its tender bond.

478. Contracts and jobbing orders signed before 23 July 2025 are not affected by the provisions of Circular No. 000014/C/MINMAP/CAB of 23 July 2025 setting out the procedures for the constitution, deposit, retention, return and of the realisation of deposits in the public procurement sector.

c) Private Contracts (Mutual agreement)

479. Pursuant to the Public Contracts Code and in accordance with Circular No. 0001/PR/MINMAP/CAB of 24 April 2022, point 127, any request for authorisation to award a contract by private agreement must be accompanied by at least the following elements of project maturity:

- preliminary studies or maturity approval, where applicable;
- the tender file;
- proof of availability of funding;



- the company's references, patent, licence or exclusive rights for requests corresponding to the provisions of Article 109(a), as applicable;
- the list, references and identification details (company name, trade register number, unique identification number, etc.) of at least three (03) companies of comparable capacity to be consulted for requests corresponding to the provisions of Article 109 (b) and (c);
- the timetable for awarding the contract that is the subject of the request for a private treaty;
- documents justifying the default of the company or supplier to be replaced, a copy of the terminated contract, accompanied by the termination decision and the bill of quantities and estimate for the remaining work, for requests corresponding to the provisions of Article 109 (b);
- the initial contract and its acceptance report, where applicable, in the case of a request corresponding to the case referred to in Article 109 (d);
- any other document justifying the use of the derogation procedure.

480. For contracts for which the tendering procedure is ongoing, the Project Owner or Delegated Project Owner must first terminate the competitive tendering procedure before requesting authorisation for a mutual agreement, failing which such authorisation shall be null and void if obtained.

481. The authorisation for mutual agreement, issued by the Public Contracts Authority, must specify the subject matter and maximum amount of the contract to be awarded, as well as the names of the service providers to be consulted as a minimum, for the cases referred to in Articles 109 (c) and (d).

482. The competent tenders board must systematically reject any mutual agreement contract file for which authorisation has expired. However, this measure does not apply to jointly financed contracts.

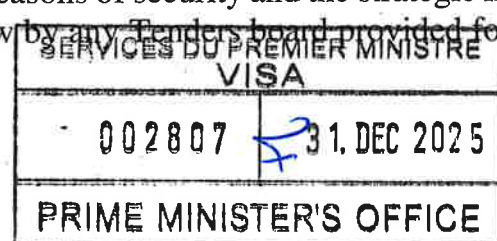
483. A tender bond is not required in the context of negotiated procedures, except in the cases provided for in Article 109 (b) and (c) of the Public Contracts Code, which are subject to competition.

484. Requests for private contracts, with a view to contracting annual projects and any requests for deadline extensions, must be received by the Public Contracts Authority no later than 15 August 2026.

d) Special contracts

485. Special contracts are public contracts that do not comply, in whole or in part, with the provisions relating to tender contracts or private contracts. They are awarded after prior authorisation by the President of the Republic and concern the acquisition of equipment, supplies or services directly related to national defence, security and contracts in which the strategic interests of the State are at stake.

486. Special contracts contain secret clauses for reasons of security and the strategic interests of the State and are therefore not subject to review by any Tenders board provided for in the Public Contracts Code.



487. Special contracts are subject to the tax regime applicable to public contracts. As such, the relevant contracts must be stamped on each page and subject to the proportional registration fee in force.

e) Leases and administrative housing

488. Draft military rental contracts are first reviewed by the Financial Controller at the Ministry of Defence before being signed jointly by the Minister of Defence and the Minister of State Property.

f) Partnership Contracts

489. In order to ensure the regularity of expenditure incurred by the public entity under a public-private partnership contract, rents payable to partners or tax charges to be borne by the State budget and other public entities must be submitted for approval by the competent Financial Controller.

g) Regulation Rights

490. Regulatory fees are subject to a commitment voucher issued by the Directorate General for the Budget, based on a decision for an amount equal to the allocation of the line created for this purpose in each ministerial department.

491. Project Owners and Delegated Project Owners are required to submit a request to MINFI (Directorate General of the Budget) by 31 March at the latest for the commitment of regulation rights, up to the amount of the appropriations allocated for this purpose.

8) Management of the State Treasury

492. In order to ensure the proper execution of budgets, the ministries responsible for public procurement and finance shall ensure the digitisation of Public Contracts Plans (PCPs), Commitment Plans (CPs) and Treasury Plans (TPs).

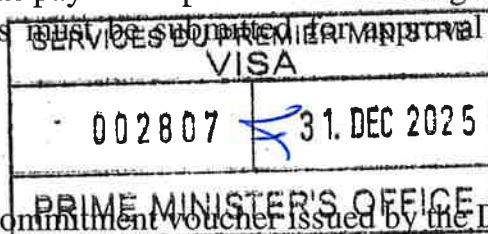
493. Pending the implementation of interoperability between the information systems of the ministries responsible for public procurement and finance, as provided for in Decree No. 2024/00179/PM of 28 February 2024 laying down the procedures for managing the treasury of the State and other public entities, consistency between PCPs, the CP and the TP is ensured through the exchange of information within the framework of the Treasury and Budget Regulation Committee.

494. Expenditure payable is systematically programmed in advance by the assigned accountants, on the basis of chronological processing of files.

9) Management of public assets

a) Disposal of public assets

495. Disposal of assets in the stock accounts is the act of management of movable, immovable, durable or expendable tangible property with the aim of definitively removing



the said assets from the assets with a view to their consumption, disposal, disposal or following a loss duly recorded or approved by the authorising officer.

496. In the case of Public Establishments and Regional and local authorities, the vote holder requires the prior authorisation of the deliberative body for the disposal of an asset.

497. The sale of any public asset by auction according to the "highest bidder and last bidder" formula shall be carried out in accordance with the regulations in force.

b) Inventory of assets

498. The inventory activities conducted jointly by the Ministry of Finance and the Ministry of State Property are continuing and will be extended to other balance sheet items in 2026. In this regard, all administrations must contribute in accordance with the provisions of Joint Circular No. 0005/MINFI/MINDCAF of 8 June 2022 on the procedures for inventorying and evaluating the tangible fixed assets of the State and other public entities.

499. Any acquisition of intangible or tangible fixed assets with a value of at least 500,000 CFA francs must be recorded and registered in the fixed asset file completed by the stores accountant assigned to the vote holder and generated in the PROBMIS, PATRIMONY and GEPSOFT 2.1 applications.

c) Valuation of Assets

500. As part of the implementation of asset accounting, a General Basic Inventory (IGB) must be carried out. This consists of a physical and numerical inventory of intangible assets and tangible movable and immovable assets belonging to or controlled by a management unit, regardless of the location of said assets, for the purpose of producing the opening balance sheet. To this end, each principal vote holder shall set up an inventory commission composed of representatives of the DGTCFM, the DGD, the DGB, the DGI, the DNCM and the MINDCAF, with the Stores Accountant of the structure concerned acting as rapporteur.

501. All intangible or tangible fixed assets and inventories listed on the State balance sheet must be valued by a Commission composed of the principal vote holder or his representative, the competent Stores Accountant, the Financial Controller concerned, the assigned Public Accountant and a specialist in the field of assets to be provisioned. These assets are recorded in inventory, fixed asset and stock records kept by the Stores Accountant.

d) Management and constitution of the State's strategic gold stock

502. Within the framework of the implementation of the public policy for the management and constitution of the State's strategic gold reserves, the National Mining Company (SONAMINES) is granted an exclusive mandate to collect, on behalf of the State, the Synthetic Mining Tax (ISML) and the exit tax.

503. The State's sovereign gold reserves are held by the Deposits and Consignments Fund.

10) Management of financial resources under decentralisation

504. The transferred funds are made available to Regional and local authorities in the form of expenditure authorisations in two (02) half-yearly instalments (January and July).

505. With regard to the minimum package, appropriations earmarked for the start of the school year for the purchase of educational supplies and teaching materials or minimum school packages, as well as those earmarked for the delivery of such supplies, are delegated in full at the beginning of the budget year.

506. Sectoral ministries, in conjunction with the Ministries in charge of Investment, Finance and Decentralisation, assist Regional and local authorities in the effective execution of the resources transferred to them. To this end, they participate in the monitoring and evaluation of the exercise of transferred powers by defining and implementing an effective information reporting mechanism.

507. With a view to reducing the floating public debt, the financial execution of the transferred resources must be carried out in strict compliance with the State's budgetary timetable.

508. With a view to providing better support and strengthening the performance of the Regional and Local authorities, their budgetary, financial and accounting activities will be regularly monitored by the specialised departments of the MINFI, MINDDEVEL, MINEPAT and MINMAP, each in its own area of responsibility.

509. Pending the setting up of Financial Controls in municipalities that do not have them, financial control is carried out by the municipal treasurer with regard to own resources. For transferred resources, financial control is carried out by the relevant Divisional financial controller.

510. In the case of district municipalities that do not have specialised finance controllers, regularity control is exercised by the specialised financial controller attached to the relevant City councils, both for own resources and transferred resources.

511. The procedures for applying local taxation are implemented in accordance with Law No. 2024/020 of 23 December 2024 on local taxation and its subsequent implementing texts, as well as the relevant provisions contained in the 2026 Finance Law.

512. As part of the effective implementation of Law No. 2024/020 of 23 December 2024 on local taxation, the Treasury Administration ensures the real-time transfer of funds to each RLA. To this end, the Ministry of Finance ensures the establishment of an interface between the TRESORPAY platform, the information systems of the DGI (HARMONY, TAS GOV, OTP, FISCALIS, MESURE) and the RLAs (SIM_ba) and their current accounts opened with CAMPOST.

513. Funds held in RLA sub-accounts opened with CAMPOST are available on demand and must be made available upon first request on the basis of withdrawal orders and transfer orders issued by the accountants of the said RLAs, without the intervention of the centralising accountant.



514. The public accountants of the RLAs (regional and municipal tax collectors) are required to request account statements from CAMPOST and to produce the related bank reconciliation statements.

11) Purchase of medical and non-medical services in the health sector

515. Funds for the purchase of services under the Universal Health Coverage (UHC) scheme are disbursed on the basis of an annual commitment to the Regional Health Promotion Funds (FRPS), upon presentation of expenditure reports prepared by the FRPS. Payment of invoices issued by beneficiary structures and validated is made quarterly by bank transfer from the FRPS to the accounts of the health facilities. The supporting documents are checked before payment. These expenses may be subject to a cash closure at the end of the financial year by the public accountant. The related payments are made progressively, according to the disbursement plans drawn up at the beginning of the financial year.

516. Performance-based purchase credits under the Universal Health Coverage (UHC) scheme for health facilities are executed on the basis of an annual commitment to the Regional Health Promotion Funds (FRPS), upon presentation of the statement of expenditure. Payment of invoices issued by beneficiary structures and validated is made by bank transfer from the FRPS accounts to the accounts of the health facilities.

517. Performance-based purchase credits under Universal Health Coverage (UHC) for Community Relay Agents are executed on the basis of an annual commitment to the Regional Health Promotion Funds (FRPS), upon presentation of an expense report. Payment is made by the FRPS to the Community Relay Agents on the basis of activity reports validated by the regulator (Health District). Decisions must be cleared at the end of the financial year.

518. Performance-based credits under the Universal Health Coverage (UHC) scheme, with the Regional Public Health Delegations and Health Districts, are executed on the basis of a quarterly commitment to the latter, upon presentation of validated invoices, and must be paid into their accounts.

519. Performance purchase premiums are subject to IRNC at a rate of 11%. The related taxes and duties must be levied at the time of settlement/payment.

520. Expenditure related to the elimination of direct costs paid by people living with HIV (user fees) is carried out through a release procedure on an annual basis, upon presentation of the statement of expenditure produced by the FRPS. Payment of invoices issued by beneficiary structures and validated is made quarterly by bank transfer from the FRPS. Decisions must be cleared at the end of the financial year. These payments must be made progressively in accordance with the disbursement plans drawn up at the beginning of the financial year.

521. Expenditure related to the purchase of medical and non-medical services under Universal Health Coverage must be covered, programmed as priority expenditure in the cash flow plan, and paid by the Public Accountant.

522. The Ministry of Finance and the Ministry of Public Health shall evaluate the execution of the resources allocated to the Regional Health Promotion Fund (FRPS).



12) Management of accounts 4014 and 4477

523. Accounts 4014 are financial service accounts opened for the benefit of organisations with financial autonomy and legal personality, for which the Public Treasury provides financial services. They are funded by operating subsidies granted by the State to other public entities. The balance of subsidies held in 4014 accounts is taken into account when determining the subsidies to be included in the budget for the following financial year.

524. Accounts 4477, known as resource deposit accounts, are opened for the benefit of revenue-generating administrations, all or part of which are allocated to their operation, in accordance with the regulations in force.

13) Payment of expenses

a) Allocation of expenditure

525. Public accountants are reminded that the payment of expenses not assigned to their accounting post remains prohibited. However, the centralising accountant may pay any expense assigned to his or her financial district.

b) Method of payment

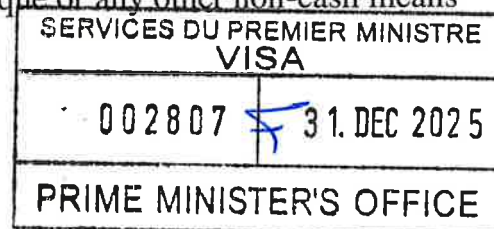
526. Personnel and service expenses may be paid by Public Accountants either in cash, by bank transfer or by any other means.

527. However, pursuant to the provisions of Article 75 of the RGCP and Articles 2, 3 and 4 of Regulation No. 02/03/CEMAC/UMAC of 4 April 2003 on payment systems and methods in the CEMAC zone, public accountants may make cash payments for amounts not exceeding one million (1,000,000) CFA francs. Above this threshold, all payments must be made by bank transfer, crossed cheque, electronic money, postal cheque or any other non-cash means of payment.

528. The following are excluded from the above threshold:

- advance expenditure;
- the release of funds;
- expenditure related to the running of private residences of members of the government and similar persons;
- bonuses allocated to teaching staff in public primary and nursery schools;
- expenditure relating to food in hospitals, military barracks, prisons and schools, as well as other social institutions;
- expenses related to inspection, assessment, control, litigation and recovery of State revenue;
- expenditure on allowances in connection with committee and commission meetings.

529. As part of the procedure for making funds available, the Public Accountant is required to issue, at the time of payment of the net amount to be collected to the ad hoc cashier, a certificate of deductions made at source.



530. In order to enable better monitoring of the operations of Treasury correspondents and depositors, the relevant revenue declarations are issued to the paying party at the same time.

531. Centralising Public Accountants must credit the Tax Administration's accounts no later than the 10th of the month following the deposit transaction.

c) Certificate of irrevocable transfer (AVI)

532. The Irrevocable Transfer Certificate (AVI) can take two forms: the Irrevocable Transfer Certificate for payments to the State or other public entities, and the Irrevocable Transfer Certificate for salaries and pensions.

533. The Irrevocable Transfer Certificate for payments to the State or other public entities is a document that formalises the commitment made by the Public Treasury to a financial institution that the relevant funds will be transferred to the beneficiary's account held in the books of that institution. It is issued by the Public Accountant assigned to the expenditure.

534. The Irrevocable Transfer Certificate for salaries or pensions is an administrative document that formalises the commitment that the salary and/or pension of a public servant or pensioner will be transferred without fail to the beneficiary's account held in the books of the said institution. It is issued by the relevant departments of the Directorate General of the Budget.

B. PERFORMANCE MANAGEMENT

535. Law No. 2018/012 of 11 July 2018 on the Financial Regime of the State and other public entities establishes the programme as the framework for performance management within a ministerial or similar department.

536. The programme brings together the appropriations intended to implement a coherent action or set of actions falling within the remit of the same ministry or similar body and to which specific objectives, defined in terms of general interest goals, and expected results are associated. The programme is the operational management framework for public policies.

537. The head of the ministerial or similar department is the main actor in the performance of all programmes within their ministerial department. As such, they set the general objectives, which are broken down into a maximum of four (04) specific objectives per programme.

538. The head of the ministerial department appoints the programme managers. The appointment specifies the conditions under which authorising powers are delegated to them, as well as the related management procedures. This appointment is sent for information to the Minister of Finance by 31 January 2026 at the latest.

539. The head of the ministerial department shall send the annual performance reports of the ministry to the Minister of Finance by 31 March 2026 at the latest.

540. Programme managers shall establish a system for monitoring programme performance. They shall ensure compliance with internal control and management control systems.



541. In order to ensure effective performance management, the programme manager must establish or update their programme management protocol after the ministerial management charter has been approved, and no later than 28 February 2026. This protocol serves as a basis for management dialogue sessions, which are held no later than twenty (20) days after the end of each quarter.

542. Programme managers produce interim budget implementation reports and organise quarterly management dialogues to report on the level of achievement of programme objectives. They produce annual performance reports for the 2025 financial year by 31 March 2026 at the latest.

543. The Head of the Ministerial Department must draw up or update, by 31 January 2026 at the latest, his or her ministerial management charter, with the support of the Ministerial Management Control Coordinator.

544. The Ministerial Management Control Coordinator consolidates and submits to the Head of the Ministerial Department and equivalent, no later than thirty (30) days after the end of each quarter, a summary report on the implementation of all programmes, with a view to organising the strategic management dialogue session.

545. The Head of the Ministerial Department is required to organise a management dialogue session every six months. This session must bring together all those involved in achieving the Ministry's objectives. These are mainly:

- programme managers and their management controllers;
- heads of Public Establishments contributing to the achievement of the Ministry's strategic objectives, where applicable;
- the Ministerial Management Control Coordinator;
- the Head of Finance;
- the planning manager, where applicable;
- the Financial Controller;
- the assigned Public Accountant.



546. The Head of the Public Establishment or similar body sets out the objectives of the sub-programmes in line with national or local public policy objectives. He or she determines the management procedures for the sub-programmes and appoints those responsible for them. The appointment document specifies the conditions under which secondary vote holder powers may be delegated to them, where applicable.

547. Public or similar Establishments and Regional and Local authorities must align the above-mentioned performance management tools and mechanisms with their specific characteristics.

• Promoting the performance of Public Enterprises and Establishments

548. The alignment of Public Establishments with programme-based budgeting is a requirement of the laws and regulations in force and is subject to specific monitoring by the Ministry of Finance, technical supervisory authorities and deliberative bodies.

549. The relevant departments of the Ministry of Finance ensure the harmonisation of the formats used to present the budgets of Public Establishments, their annual performance plans, their annual performance reports, and their administrative and management accounts.

550. Public Establishments are required to submit their administrative accounts for the 2025 financial year to the Minister of Finance by 30 July 2026 at the latest.

551. Public Establishments are required to submit their annual budgets and investment plans, accompanied by a statement of active personnel, debt situation, and an internal clearance plan to the Minister of Finance no later than 31 January 2026.

C. REPORTING

552. Budgetary accounting tracks the execution of the State budget and other public entities' budgets in terms of revenue and expenditure for the financial year in question. It is kept in single entry format, in the administrative phase by the vote holder and in the accounting phase by the Public Accountant, in accordance with the budgetary and accounting classifications in force.

553. The period covered by budgetary accounting is the financial year. At the end of the financial year, budgetary accounting determines the budgetary result.

554. The main output of budgetary accounting is the administrative account.

555. During the financial year, principal vote holders are required to produce quarterly budget implementation reports specifically detailing any additional appropriations received for unforeseen and unpredictable expenditure.

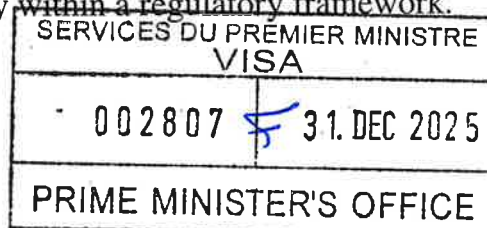
556. For monitoring purposes, the Finance Controllers centralise the budgetary operations of the vote holders to whom they report, on behalf of the Minister of Finance.

1) Stores Accounting

557. Stores accounting is a permanent inventory accounting system designed to describe existing movable and immovable property, stocks and inactive assets other than cash and administrative archives belonging to the State and other public bodies.

558. Under the responsibility of the vote holder, Stores accounting is kept in single entry form and describes the existing assets and movements of inflows and outflows relating to the following items:

- intangible and tangible fixed assets;
- stocks of goods, raw materials, supplies and other provisions, work in progress and finished products, recorded in the balance sheet of the State or other public entities;
- assets whose value is below the significance threshold set at five hundred thousand (500,000) CFA francs, not tracked in the balance sheet of the State or other public entities (small equipment and furniture, supplies and other provisions);
- goods or objects deposited by a third party ~~within a regulatory framework.~~



559. The following are not subject to stores accounting but to specific regulations:

- cash and securities equivalent to cash (securities, vouchers, stamps, tickets or vignettes), which are under the exclusive jurisdiction of public accountants;
- financial fixed assets (securities and equity and investment securities), which are managed by the Minister of Finance;
- administrative archives.

560. At the beginning of each financial year, with the exception of structures whose organisational charts specify the departments responsible for stores accounting, the Principal and Delegated vote holders shall designate, by administrative instrument, one or more stores accountants, giving preference to public officials belonging to the Stores accounting corps or to staff who have received training in this field, in order to ensure that the stores accounting management account is produced in accordance with best practice.

561. The acts appointing the Stores Accountants shall be sent, within a fortnight, at the discretion of the Vote holder, to the MINFI, with a copy to the competent Financial Controller and Public Accountant. Stores Accountants are required, under the responsibility of the Vote holder, to produce a stores management account.

562. The role of Stores Accountant working for an vote holder is incompatible with that of Financial Controller or Public Accountant.

563. Fixed assets and inventories constituting acquired property are systematically recorded in terms of value and quantity in the GEPISOFT 2.1 software or, failing that, in the Stores Accounting books and documents.

564. All equipment acquired by the State, Public Establishments, Regional and local authorities or any other subsidised body is stamped or marked by the Stores Accountant, prior to storage or allocation, using a numerical code generated by the GEPISOFT 2.1 application or, failing that, by indelible ink with the following information: beneficiary structure, date of acquisition, origin (service provider), holding department and cost.

565. Any internal movement of materials must be authorised by the vote holder, tracked and recorded in the Stores Accounting records.

566. Any removal of materials is subject to the presentation to the Stores Accountant of a provisional removal slip, duly signed by the vote holder and indicating the quantities to be supplied and the signature of the party to whom the goods are assigned.

567. Operations carried out as part of other public expenditure procedures (advance payments, release of funds, etc.) must systematically be recorded in the Stores Accounting books and documents, according to the nature of the expenditure incurred (services rendered or supplies provided), at the discretion of the Vote holder or the fund and/or credit manager, as appropriate.

568. Donations and bequests are also recorded by the Stores Accountant:

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- when the administration is the donor: the list of beneficiaries must be attached to the various statements of assets to be donated (minutes, statements, etc.);
- when the administration is the beneficiary: the allocation procedure must be followed by the Stores Accountant, through the books and documents of the Stores Accounting Department.

569. In the context of the handling of donations and bequests, the reception committee set up for this purpose shall, where appropriate, set a price for the property thus incorporated into the assets of the structure concerned.

570. The prolonged storage in warehouses or in waiting areas in the corridors and surroundings of public buildings of durable equipment such as computers, photocopiers, typewriters, refrigerators, furniture and air conditioners is strictly prohibited. Similarly, edible goods and computer consumables must be put into service before their expiry date.

571. For goods eligible for disposal, the relevant departments of the Ministry responsible for state property and the Ministry responsible for finance must be systematically notified by the principal or secondary vote holders within 90 days.

572. Each Vote holder is required to report on the management of materials placed or acquired under his or her responsibility. To this end, the Vote holder must make available to the Stores Accountant the regulatory books and documents, as well as the necessary resources (material and human) for the production of accounts. He or she must also ensure that these books and documents are kept up to date.

573. The books and documents of the Stores Accounting Department are subject to a closing of accounts at the end of a financial year or a given management period by the Vote holder and the Stores Accountant, in accordance with the established procedures. The same applies to digital media.

574. The Ministry of Finance verifies the closing of the inventory accounting books and documents at the end of the financial year or at the end of a management period. To this end, teams collect and clear the monthly accounts and pre-clear the stores management accounts in order to ensure that the stores accounts are rendered.

575. The monthly accounts and stores management accounts must be compiled in accordance with the provisions of Articles 38 and 40 of the June 2012 Instruction laying down the standards and procedures for Stores accounting.

576. The Stores Accountant must submit, on behalf of the Vote holder, the monthly accounting file no later than the 15th of the following month, and the stores management account no later than 90 days after the end of the financial year or the management period concerned.

577. For Central Services, the monthly accounting files and the stores management account are submitted to the MINFI (DNCFM). For decentralised services, they are submitted to the relevant Regional and Divisional Financial Control Offices.



578. The monthly accounting files and stores accounting management accounts of diplomatic representations must be sent to the Minister of Finance at the request of the Minister of Foreign Affairs.

579. The stores accounting management account must reflect the vote holder's administrative account with regard to supplies and services provided. To this end, it is drawn up in accordance with the account format and nomenclature provided for in the regulations in force.

580. The Stores Accountant is a member of the committees responsible for receiving services provided under administrative purchase orders.

2) Preparation of the opening balance sheet

581. Intangible and tangible fixed assets acquired during the 2026 financial year (acquisition or internal production) must be recorded on the fixed asset sheet drawn up for this purpose and included in the structure's inventory. This form must be completed in the GEPSOFT 2.1 application by the Vote holder's services at the time of settlement and configured in the PROBMIS and PATRIMONY applications.

582. The inventory of built and unbuilt properties and rolling stock and technical equipment acquired before 2022 will continue in 2026, with a view to updating the State's opening balance sheet.

583. At the end of each financial year, the data on the assets recorded are included in the State's opening balance sheet and a general report on the progress of the opening balance sheet is produced by a committee set up within the DGTCFM, in which the MINDCAF and the Directorate of Standardisation and Stores Accounting (DNCM) participate.

584. Depreciation rates and asset lifespans are systematically integrated into the PROBMIS, PATRIMONY and GEPSOFT 2.1 applications.

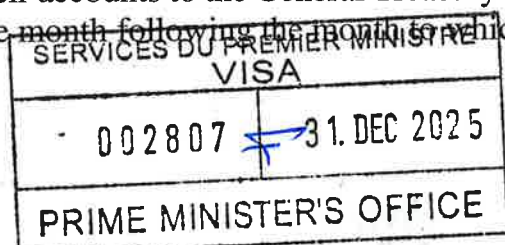
3) Production of the management account

585. The management account is a summary document presented at the end of the financial year by each principal accountant and sent to the account's jurisdiction. It consists of the account in figures and supporting documents, in accordance with the regulations in force. The management account is subject to a number of formalities, including:

- its preparation for examination by the Public Accounting Department, in accordance with the quarterly on-site verification schedule, of the regularity of supporting documents and their compliance with the classification of said documents;
- its transmission to the Audit bench of the Supreme Court, no later than 31 May of the financial year following that for which it is prepared.

4) Accountability in Diplomatic Missions and Consular Posts

586. Paymasters assigned to Diplomatic Missions and Consular Posts are required to submit their accounts to the General Treasury Pay Office for centralisation by the tenth (10th) day of the month following the month to which they relate.



587. Paymasters assigned to Diplomatic Missions and Consular Posts are required to submit their accounts to the General Treasury Pay Office, together with all supporting documents for the half-yearly allocations and ad hoc delegations allocated to them, no later than the tenth (10th) day of the month following the end of the half-year to which the expenditure account relates, for clearance.

588. Stores accounting shall be kept in diplomatic and consular representations in the same way as in the central services of the State, by regularly appointed Stores Accountants.

5) End of year accounting operations

• Regularisation operations

589. Regularisation operations concern those recorded during the financial year but whose generating event are partially or entirely attached to the subsequent financial year(s). To this end, Public Accountants shall be required to make regularisation entries at the end of the fiscal year, particularly for prepaid expenses.

590. The Vote holder shall transmit data on accrued expenses to the public accountant at the end of the fiscal year. These are expenses that have been used or consumed during the fiscal year but for which the invoices have not yet been received by the public accountant during the inventory process.

591. The Vote holder shall provide the Public Accountant with data on depreciation and amortisation of assets, which shall be validated and recorded in a report duly signed by all members of the inventory commission. The Public Accountants shall record these non-budgetary transactions.

• Financial statements

592. The Vote holder shall produce an appendix table including, in particular, the statement of fixed assets and inventories in the balance sheet, the statement of depreciation, the statement of provisions, the statement of receivables due, as well as debts, and sends them to the Ministry of Finance.

593. The Heads of Accounting Posts shall close their accounts at the end of the supplementary period and transfer the balances to the following year.

6) Budget information feedback

594. All expenditure from the general budget, supplementary budgets and Special Appropriation Accounts (CAS) shall be processed in the PROBMIS and PATRIMONY software applications.

595. Budget information feedback shall consist of collection and consolidation of data from the PROBMIS and PATRIMONY databases. It shall be done through feedback forms, where applicable. To this end, teams from the DGB and DGTCFM are designated for these operations.

7) Production of the budget implementation report

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596. The monthly budget implementation report is produced by the DGB, in conjunction with the DGTCFM and the Directorate-General for the Economy and Public Investment Programming (DGEPIP), no later than fifteen (15) days after the end of each month.

597. The budget implementation report is reviewed and validated within the framework of the data exchange and harmonisation platform based at the DGB, which includes, in addition to the DGB, the DGTCFM, the DGD, the DGI, the DGEPIP, the CAA and the Forecasting Division. This validation takes place no later than twenty (20) days after the end of each month.

598. The data exchange and harmonisation platform validates the monthly statement of expenditure to be reclassified, produced by the DGTCFM and the DGB, in particular transfers and subsidies from expenditure on goods and services. These are reclassified in the trial balance sheet to ensure consistency with the State budget execution situation.

599. Validation of the State budget implementation situation is subject to the production of an updated version, taking into account all observations retained, before its transmission to the Forecasting Division for the preparation of the public finance scoreboard (TABORD).

8) Production and transmission of periodic statistical summary statements at the DGTCFM

600. All Centralising Accounting Posts are required to produce and regularly transmit the following periodic reports:

- the daily cash flow statement;
- the weekly and monthly statement of outstanding payments, distinguishing between outstanding payments of less than three (03) months and outstanding payments of more than three (03) months, in accordance with the data in the general balance of the Treasury accounts;
- the treasury day (produced each month from cash base transactions);
- the summary statement of Treasury operations (SROT), produced from budgetary and non-cash operations;
- the statement of available funds, produced from the daily cash flow statement;
- the budget execution report;
- the monthly cash flow projection.

601. Public accountants assigned to Public Establishments and Regional and Local authorities are required to produce and submit the following periodic statements to the relevant centralising accountant (PGT, PS, TPG) by the fifth (05) of each month at the latest:

- the balance sheet for the accounting post;
- the cash control report for the accounting post;
- the monthly statement of bank accounts;
- the monthly bank reconciliation statements;
- the monthly income and expenditure certificate;
- the nominative statements of the balances payable/receivable;
- the monthly statement of inactive values.



602. The periodic statements produced by the public accountants assigned to Public Establishments and Regional and Local authorities are analysed each month by the Paymaster General of the treasury, the General Paymaster and the relevant Specialised Paymasters, as appropriate.

603. The Centralising Accountants (Paymaster General of the treasury, the General Paymaster and the relevant Specialised Paymasters) shall notify the Public Accountants assigned to the Public Establishments and Regional and Local Authorities attached to them of the technical analysis sheets for the resulting periodic statements.

604. Centralised Accountants shall be required to transmit their monthly balances and the consolidated balances of the relevant Public Establishments and Regional and Local authorities to the Public Accounting Directorate for consolidation by the tenth (10th) day of the following month at the latest.

605. The consolidated national balances of Public Establishments and Regional and Local authorities shall be produced by the Directorate of Public Accounting no later than twenty (20) days after the end of the month. They are approved by the National Committee for the Validation of the Balances of Public Establishments and Regional and Local authorities.

606. Failure by the any Public accountant, to comply with the obligation to produce and transmit the above-mentioned periodic statements shall result in the suspension by the relevant senior accountant of the execution of payment orders issued by the defaulting accountants.

607. No later than 31 December, public accountants assigned to Public Establishments and Regional and Local authorities shall submit all withdrawal and/or transfer orders relating to subsidies and/or transferred resources to the services of the senior accountant to whom they report.

608. Subsidies received from the State and/or transferred resources not used at the end of the financial year, which have been cancelled by deliberation or by resolution adopting the administrative account, shall be charged to the line "*other miscellaneous expenses*" and debited against account 560.

609. To this end, Public Accountants assigned to Public Establishments and Regional and Local authorities must communicate the required information to the relevant Treasurer-Paymaster General, to which they are attached, with a view to rendering accounts 4014 or 4477 for the same amount.

610. For the purpose of producing consolidated financial statements, the Vote holders of Public Establishments are required to obtain the GIDOCEP software approved by the Minister of Finance.

611. Regional and Local authorities are required to execute their budgets in programme mode and to produce the related financial statements in accordance with the regulations in force. To this end, the State will provide them with the SIMba software approved by the Minister of Finance.



612. Public accountants assigned by Public Establishments and Regional and Local authorities are required, in the event of appointment or transfer during the financial year, to produce the management account for the period covering their activity prior to leaving their post.

613. The costs of preparing and producing the management account are borne by the budget of the body to which the public accountant is assigned.

9) Production of the Treasury Accounts Balance and the Condensed Situation of Treasury Operations

614. Centralising Accountants (TPG, PGT and Specialised Payers) shall be required to send the monthly balances and cumulative balances of their financial circumscription, duly approved by the Accounting Quality Committee, to the Central Treasury Accounting Service (ACCT) for consolidation by the tenth (10th) of the following month at the latest.

615. Assigned accountants (Paymasters of Diplomatic Missions and Consular Posts, Revenue Collectors, Tax Collectors, Customs Collectors, Land tenure Collectors, Tax Collectors) are required to send the periodic statements of their accounts to the Senior Accountant with territorial jurisdiction by the 5th of the following month for centralisation.

616. The monthly balances and consolidated balances sent to the ACCT are accompanied by the Committee's report and other appended statements, the exhaustive list of which is drawn up by an instrument of the Director General of the Treasury, Financial and Monetary Cooperation. The Accounting Quality Committee's report shall assess the consistency between the balance sheet data and that of the other administrations represented at the Committee's meetings and highlights the corrections made and the difficulties encountered in the process of producing the balance sheet of financial circumscription.

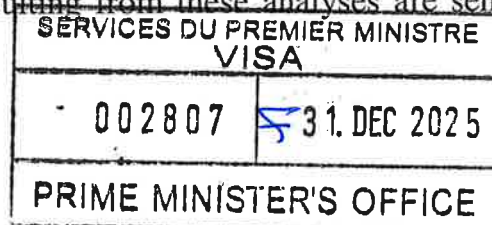
617. The national balance sheet and the Summary of Treasury Operations (SROT) are produced by the ACCT no later than fifteen (15) days after the end of the month. They are validated each month during the session of the National Committee for the Validation of the National Balance Sheet, in which all the relevant structures and bodies participate (DGEPIP, DGI, DGB, DGD, DP, CAA and the BEAC National Directorate).

618. During the validation of the national balance sheet and the SROT, a statement of expenses to be reclassified, in particular transfers and subsidies from expenditure on goods and services, is produced by the DGB and the DGTCFM. These are reclassified in the balance sheet to ensure consistency with the budget implementation report.

619. All comments made by the administrations concerned during the balance validation session are taken into account and result in the production of an updated version of the national balance within a maximum of five (05) days after the validation session.

620. The national balance sheet, accompanied by the accompanying statements produced by the ACCT, in particular the daily cash flow statement, is sent to the Forecasting Division no later than twenty-one (21) days after the end of each month.

621. The balances and accompanying statements received from the financial districts are analysed by the ACCT. The technical notes resulting from these analyses are sent to the



Centralised Accountants (General Treasury Pay Office, Specialised Pay Offices, General Treasuries) no later than the twenty-fifth (25th) day of the month following the month to which the statements relate.

10) The situation of the call for funds and disbursements of external financing

622. Data on calls for funds and disbursements of external financing shall be produced by the Autonomous Sinking Fund by type of agreement, lender, concessionality and project/programme.

623. Specifically with regards to European Union funding, the related operations are carried out by the Support Unit for the Partnership between Cameroon and the European Union (CAP-CUE), in accordance with No. 0002/MINEPAT of 6 March 2025 on the transformation of the Support Unit for the National Vote holder of the European Development Fund.

624. The CAA and CAP-CUE send monthly data on fund calls and disbursements (loans and grants) to MINEPAT (DGEPIP) for consolidation and to MINFI (DGTCFM and DP) for information and inclusion in the TOFE.

625. The data on fund calls and disbursements consolidated by MINEPAT (DGEPIP) are transmitted monthly to the CAA for consideration and to MINFI (DGB and DGTCFM) for budgetary coverage, accounting and production of the national balance of accounts.

11) Public Finance Scoreboard (TABORD)

626. The Public Finance Scoreboard is a summary document containing figures for the main accounting items of the Treasury, the banking system, the Deposits and Consignment Fund (CDEC) and the CAA, which reports on the level of government revenue and expenditure, as well as cash flow operations. It is produced after the Treasury accounts balance sheet has been produced.

627. The Public Finance Scoreboard (TABORD) is produced monthly by the Forecasting Division, no later than twenty-three (23) days after the end of the month, and contains the TOFE scheduling base.

628. A provisional version of the Scoreboard TABORD, accompanied by an analysis, is produced and sent to the Interministerial Committee for the Evaluation and Validation of the TABORD and Migration of the TOFE, no later than two (02) days before the committee's meeting.

629. The Interministerial Committee for the Evaluation and Validation of the Scoreboard TABORD and TOFE Migration holds its session no later than twenty-five (25) days after the end of each month to review and validate the provisional TABORD.

630. At the end of this validation session, all observations made are included in recommendations addressed to the relevant structures and organisations, which have a maximum of three (03) days to resolve the problems identified and correct any discrepancies found.



631. Following these corrections, the Forecasting Division produces the final TABORD within a maximum of two (02) days.

632. The TOFE scheduling basis, validated by the Interministerial Committee for the Evaluation and Validation of the TABORD and TOFE Migration, is the source of the budget implementation report.

633. The above deadlines are counted in calendar days.

12) Production of the General State Account and certification requirements

634. The General State Account is produced by the Ministry of Finance, at the request of the DGTCFM, and is sent to the Court of Auditors under the same conditions as the settlement law.

635. The General State Account contains annexed statements, validated by a committee made up of representatives of the DGTCFM, the DGI, the DGD and the DNCM. In this context, the validation committee is also responsible for verifying the completeness of the financial statements and the validity of the corresponding annexed statements.

636. The General State Account includes a summary table of tangible fixed assets listed by type. This table is drawn up following the inventory of the assets of the State and other public entities. This work is carried out by inventory teams appointed by joint circular no. 0005/MINFI/MINDCAF of 8 June 2022 on the procedures for inventorying and valuing the tangible fixed assets of the State and other public entities.

637. The accounting data on the valuation of assets is transmitted by the principal public accountants of the State to the DGTCFM (Directorate of Public Accounting) for inclusion in the General Account of the State.

638. The Ministry of Finance collects, centralises and processes data from other ministerial departments to populate the General State Account. To this end, it notifies each ministerial department of the format of the information to be produced, the procedures for producing said information and the deadlines for transmission.

639. To ensure the valuation of public accounts, with a view to assessing the State's assets, measuring the performance of public administrations and cash flows, the DGTCFM assigns a precise book value to each asset or liability of an entity.

640. The revision of the compendium of State accounting standards, the finalisation of the compendium of accounting standards for Public Establishments, and the development of standards on Regional and Local authorities accounting corrections and the opening balance sheet will be carried out in 2026, with a view to improving the clarity and accessibility of accounting information.

641. With a view to certifying the State's General Account, an effective internal control system must be put in place at the level of public administrations.

13) Consolidation of data related to the drafting of the settlement bill



642. The settlement bill is the bill that confirms the implementation of the last finance bill.

643. The preliminary draft settlement law, along with its appendices, is drawn up by the MINFI, in collaboration with the MINEPAT. The data required for its production is compiled and validated by a working group.

644. The centralisation and consolidation of the data produced for the drafting of the settlement bill are carried out within the Public Accounting Department. They are carried out according to the following schedule:

- amending acts (transfers and reallocations of appropriations, advance decrees, orders) must be validated and transmitted no later than 15 April of the year following the financial year to which they relate;
- data from the public debt service must be finalised by the CAA and transmitted no later than 15 April of the year following the financial year to which the draft settlement bill relates;
- Data relating to the physical and financial implementation of the BIP shall be transmitted to the MINFI by the MINEPAT no later than 30 April of the financial year to which the draft settlement bill relates.
- Sectoral ministries, in conjunction with the relevant departments of the Directorate General of the Budget, must submit data on programme performance, accompanied by Annual Performance Reports (RAP), no later than 30 April of the year following the financial year to which the draft settlement bill relates.

645. The preliminary draft settlement bill, together with the General State Account and its annexes, shall be submitted by the Minister of Finance to the Audit Bench of the Supreme Court for its opinion no later than 30 August of the year following the financial year to which the draft settlement bill relates.

646. The preliminary draft settlement bill shall be forwarded to the Prime Minister, Head of Government, for examination, together with the report of observations of the Chamber of Accounts of the Supreme Court.

647. The preliminary draft settlement bill shall be forwarded by the Executive to Parliament no later than 30 September of the year following that of the financial year to which it relates.

III. MONITORING AND CONTROL OF BUDGET IMPLEMENTATION

A. AL MONITORING OF THE IMPLEMENTATION OF THE STATE BUDGET AND ALLOCATIONS

1) Preparation of a monthly monitoring report to track the implementation of the Public Investment Budget

648. Monitoring and evaluation is a public investment management tool. It ensures that projects are properly implemented and that operations carried out are in line with the objectives set. More specifically, the control and monitoring of implementation must be



carried out in close collaboration between the MINFI, MINEPAT, MINMAP and MINDDEVEL, at central, devolved and decentralised levels.

649. In order to facilitate systematic monitoring of the use of funds allocated to the various ministerial departments for the fulfilment of their missions, monthly consultations are organised within the sectoral administrations to improve the monitoring of the execution of their Public Investment Budgets (PIB) and the preparation of the related monthly monitoring report. These consultations bring together stakeholders in the public investment budget implementation chain and the PIB monitoring departments of MINEPAT, MINDDEVEL, MINFI and MINMAP, which are responsible for providing all information useful for the proper implementation of the PIP and proposing measures to remove any constraints that could hinder its proper implementation.

2) Production of quarterly reports of the Public Investment Budget

650. In order to facilitate systematic monitoring of the use of allocated funds, ministerial departments, Public Establishments and Regional and Local authorities are required to produce quarterly reports on the implementation of the public investment budget. These reports are sent to the Minister responsible for public investment.

651. With regard to Cameroon's diplomatic missions and consular posts, the monitoring and evaluation of budget implementation is carried out jointly by the Ministry of External Relations, the Ministry of Public Investment and the Ministry of Finance.

652. The heads of diplomatic missions and consular posts are required to produce quarterly reports on the physical and financial implementation of the PIP of the structures under their responsibility and to send them to the ministries responsible for external relations, public investment and finance, respectively.

653. With regard to Public Establishments and Regional and Local authorities, copies of their reports must be sent to the ministerial departments responsible for their technical supervision and to the administrations that allocate resources.

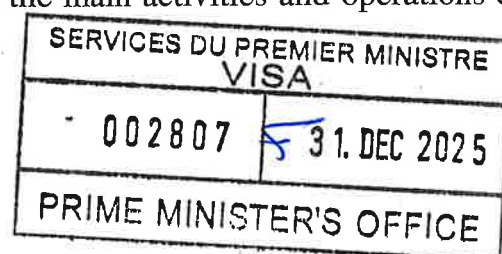
654. These reports shall indicate, in particular:

- the status of contractualisation;
- the physical and financial implementation situation;
- the status of debt clearance, with regard to Public Establishments and enterprises;
- the difficulties encountered and the solutions envisaged.

3) Quarterly review of the implementation of the Public Investment Budget

655. A review of the implementation of the Public Investment Budget (PIB) is organised by MINEPAT, in collaboration with MINFI and MINMAP, once a quarter, in order to assess the progress of operations, examine the problems encountered and propose corrective measures.

656. The quarterly review reports must highlight the main activities and operations carried out during the quarter, the levels of



- execution of public contracts;
- physical execution of Public Investment Budget operations.
- commitments, specifying those made on:
 - o centrally managed appropriations;
 - o delegated appropriations;
 - o transferred resources;
 - o investment grants;
 - o matching funds;
 - o external financing.
- settlement of expenditure during the period.

657. The BIP implementation review report is intended to feed into the quarterly reports and the mid-term report on the implementation of the State Budget, produced by the relevant departments of the MINFI, in collaboration with those of the MINEPAT and the MINMAP.

658. The quarterly review reports on the implementation of the BIP are used to update the Project Logbook, as necessary. This update may open up the possibility of cancelling or transferring appropriations if it appears that the projects concerned cannot be implemented before the end of the financial year.

4) Monitoring of the implementation of allocations

659. The High Authorities of Constitutional Institutions are responsible for producing and submitting an annual report on their activities to the Minister of Finance, in relation to the implementation of their respective allocations.

660. The head of the ministerial department or equivalent, or the high authority of the constitutional institution receiving additional appropriations for accidental and unforeseeable expenditure, must submit a report on the execution of these appropriations to the Minister of Finance no later than three (03) months after the end of the financial year.

661. The Minister of Finance shall present the management situation of appropriations for accidental and unforeseeable expenses in a specific section of the quarterly report on the execution of the State budget, which shall be submitted to Parliament for information.

5) Civil society information and participatory monitoring

662. Civil society information and participatory monitoring are governed by Decree No. 085/PM of 10 June 2025 on the creation, organisation and functioning of committees for monitoring and evaluating the physical and financial implementation of public investment. In this regard, in order to improve civil society involvement in the budgetary process, communication channels must be established at the administrative level to facilitate access to all available information on the budget and on the implementation of the programmes and projects concerned.



663. The public investment budget is widely disseminated through posters and publication in legal gazettes. The public can thus consult the list of projects, their nature and their geographical location.

664. The reports of the public investment monitoring committees are forwarded to the competent authorities as follows:

- the departmental committee forwards its report to the regional committee monitoring the physical and financial implementation of public investment;
- the regional committee submits its report to the national committee monitoring the physical and financial implementation of public investment;
- the national committee submits its report on the physical and financial execution of public investment to the Prime Minister, Head of Government, MINEPAT, MINMAP, MINFI, CONSUPE Services and CONAC.

665. In the context of public finance management, key budgetary and accounting documents are produced throughout the budgetary process, from the preparation, approval and execution of the budget to control and accountability operations.

666. The above-mentioned documents, which are essential for budgetary transparency, provide useful information and relevant data on government priorities and proposals, actual expenditure and revenue, and the accounting of public resource management during each financial year. These include, among others:

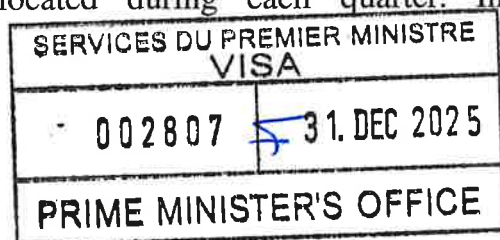
- the medium-term economic and budgetary planning document;
- finance laws and their annexes;
- quarterly or half-yearly reports on the implementation of the State budget;
- the annual report on the implementation of the state budget.

667. The above-mentioned budget documents must be published for the attention of civil society and the public on websites accessible to all, at the discretion of the administration responsible for them. This documentation must be available and accessible free of charge in both official languages.

6) The Quarterly Review of State Budget Implementation

668. The Quarterly Review of State Budget Execution is one of the fundamental elements of transparency made available to the public, in that it contributes to greater intra-annual visibility of budget execution, as prescribed by Law No. 2018/011 of 11 July 2018 on the Code of Transparency and Good Governance in Public Finance Management in Cameroon.

669. The Quarterly Review of State Budget Execution enables the various actors in the budgetary chain to assess the objectives achieved, the progress made and the use of resources allocated during each quarter. In addition, it contributes to the formulation of



recommendations that will significantly and optimally contribute to the correction of any shortcomings identified.

670. The report of the Quarterly Review of State Budget Execution is submitted to Parliament for information and control purposes, in accordance with the provisions of Article 85, paragraph 8, of Law No. 2018/012 of 11 July 2018 on the Financial Regime of the State and other Public Entities. This report is made available to the public at the request of the Minister of Finance.

671. The quarterly review report on the implementation of the State budget shall highlight:

- a summary of the quarterly implementation of the State budget;
- detailed implementation of the state budget, including
 - ✓ budget revenue;
 - ✓ budget expenditure;
 - ✓ cash management.
- specific issues related to the implementation of the state budget, including:
 - ✓ derogatory procedures;
 - ✓ transferred resources;
 - ✓ social expenditure;
 - ✓ the situation of public procurement (planning, awarding and execution);
 - ✓ the implementation status of the BIP;
 - ✓ the situation regarding grants;
 - ✓ difficulties encountered in the execution of the State budget.



672. The Ministry of Finance, in collaboration with the Ministry of Public Investment, shall produce and publish quarterly reports on the implementation of the State budget for the 2026 financial year, no later than forty-five (45) days after the end of each quarter. To this end, the principal vote holders of the State budget and other administrations providing information must submit their quarterly budget implementation reports to the Minister of Finance no later than twenty-five (25) days after the end of each quarter.

B. MONITORING THE PERFORMANCE OF OTHER PUBLIC ENTITIES

673. Operating subsidies granted to Public Establishments are subject to performance requirements. In this regard, the granting of additional subsidies is prohibited.

674. However, depending on the urgency of the need and budgetary sustainability, certain requests for additional subsidies may be considered. Consequently, any request for an additional subsidy must be justified and submitted by the Minister responsible for the technical supervision of the public institution concerned.

675. In accordance with the provisions of Articles 9 and 12 of Laws No. 2017/010 and No. 2017/011 of 12 July 2017, public enterprises and institutions are required to submit to the technical and financial supervisory authorities documents and information relating to the life of the structure, in particular financial statements, the auditor's report, activity reports, for

public companies, annual performance reports, the financial controller's report, administrative and management accounts, an up-to-date statement of the personnel situation and the salary scale, for Public Establishments.

676. When approving the budgets of Public Establishments and other subsidised bodies, emphasis must be placed on strengthening budgetary accuracy. To this end, the examination of these budgets and the resolutions with financial implications of their respective governing bodies must focus on the realism of resource forecasts, the sustainability of projected expenditure and the control of their debt situation.

677. Representatives of technical and financial supervisory bodies on boards of directors or deliberative bodies are required to submit a report to the authority they represent after each session. The same applies to representatives of other administrations and institutions.

678. The operating expenses of programmes and structures created within state universities are covered by the budget of the university to which they are attached.

679. Special grants allocated to certain Public Establishments and bodies are managed exclusively by the authorities at the head of those structures, which are also responsible for their clearance.

680. Public enterprises and institutions undergoing rehabilitation must submit, prior to signing contracts, a business plan covering a minimum period of five (5) years and maturity indicators relating to the activities for which State funding is required.

681. The viability of the public enterprise portfolio involves:

- the implementation of the provisions of Decree No. 2019/321 of 19 June 2019 establishing the categories of public enterprises, the remuneration, allowances and benefits of their managers;
- systematising company audits to better assess their contingent liabilities, in order to better anticipate the risks that these liabilities pose to the State budget;
- continuing to bring the organic texts and statutes of public enterprises into line with the standards laid down by Law No. 2017/011 of 12 July 2017 on the general status of public enterprises and its various implementing texts;
- the launch of a general review of public policies in various sectors in order to adapt the portfolio of public enterprises to actual needs, taking into account the economic and social context.

682. With a view to strengthening production tools and ensuring the financial and operational performance of public enterprises, the signing of performance contracts with these enterprises is subject to the completion of an audit.

683. Commitments to reimburse public service missions carried out by public enterprises are made on a half-yearly basis, after consolidation and validation by the Directorate-General for the Budget and the relevant ministerial departments.



C. CONTROL OF BUDGET IMPLEMENTATION

684. Operations relating to the implementation of the budget are subject, among other things, to administrative control. This control is carried out in accordance with the relevant provisions of the laws and regulations in force.

685. As part of the administrative control of public finances, audits are carried out by the competent structures of the Executive, in all public administrations, as well as in any private organisation benefiting from public resources, in accordance with the regulations in force.

686. Audits cover the budgetary and material management of public services, public institutions and enterprises, subsidised bodies and Regional and local authorities. These audits may be scheduled or requested, at the sole discretion of the competent authorities.

687. In order to promote quality control and streamline control missions within the various administrations, those responsible for the structures in charge of controls must, as far as possible, pool or coordinate their actions and give priority to joint missions.

688. In order to guarantee compliance with the adversarial principle, the teams in charge of the audit must communicate their observations, audit conclusions and any resulting recommendations to the managers of the audited structure, where applicable.

689. To ensure that corrective measures have been taken by the audited entities to remedy the malfunctions or cases of non-compliance covered by a recommendation, a follow-up action must be initiated by the structure in charge of the audit.

690. Ministerial departments, Public Establishments and Regional and Local authorities are required to set up an internal budgetary and accounting control system to ensure the legality and security of the use of their appropriations, as well as the effectiveness, efficiency and economy of the management of their expenditure.

691. The bodies responsible for auditing and expenditure quality carry out verification missions in all public and semi-public administrations, with a view to identifying and assessing risks on the one hand, and evaluating the effectiveness of internal budgetary and accounting control systems on the other.

FINAL PROVISIONS

692. The deadlines for commitments and authorisations under the budget of the State and other public entities for the 2026 financial year shall be set by the Minister of Finance. However, these deadlines may not exceed 30 November 2026 for commitments and 31 December 2026 for authorisations.

693. The implementation of the budget of the State and other public entities covers the calendar year. However, expenditure committed, settled and authorised during the 2026 financial year must be covered and may be paid by the Public Accountant during the additional period from¹ to 31 January 2027.



694. In order to determine the expenditure for the year 2025 that is to be carried over to the budget for the 2026 financial year, carry-over conferences shall be organised jointly by the Ministry of Finance (MINFI) and the Ministry of Public Investment (MINEPAT) no later than 28 February 2026.

695. Expenditure subject to credit carryovers shall be committed in the budget sections from which the expenditure originates, with the exception of carryovers of subsidies and contributions, which shall be committed by the Ministry of Finance.

696. Credit carryovers in Public Establishments and subsidised bodies shall be validated during the 2025 financial year accounts session and included in an additional budget for the 2026 financial year.

697. Carryovers of appropriations for the 2025 financial year in Regional and Local authorities shall be made by order of the Head of the Executive, after approval by the committee responsible for financial matters, with the exception of transferred appropriations.

698. The procedures for implementing expenditure under the Special Fund for the Economic Empowerment of Women and the Promotion of Youth Employment will be the subject of a supplementary circular.

699. The report on the implementation of the 2025 budget shall be published by the end of April 2026 at the latest, at the request of the Minister of Finance.

700. The quarterly report on the implementation of the 2026 budget shall be published no later than forty-five (45) days after the end of each quarter, at the request of the Minister of Finance.

701. The procedures for the implementation of public budgets are annexed to this circular.

702. These annexes form an integral part of this circular and consist of the reference manual for the implementation of the budget of the State, public establishments and subsidised entities (Annex 1), and the reference manual for the implementation of the budgets of Regional and local authorities (Annex 2).

I attach great importance to the scrupulous compliance with the instructions contained in this Circular by all central, devolved and decentralised administrations and other subsidised entities, as a guarantee of the discipline necessary for the proper execution of public budgets for the 2026 financial year.

31 DEC 2025

Yaounde, _____

THE MINISTER OF FINANCE

SERVICES DU PREMIER MINISTRE	
VISA	
002807	31. DEC 2025
PRIME MINISTER'S OFFICE	



Louis Paul MOTAZE