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MINISTRY OF FINANCE



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CIRCULAR LETTER No. 0001879 /CL/MINFI of 31 DEC 2025

relating to the Execution, Monitoring and Control of the Execution of the Budgets of Regional and Local Authorities for the 2026 Financial Year.

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The Minister of Finance

To:

- **Governors of Regions;**
- **Presidents of Regional Councils;**
- **Presidents of Regional Executive Councils;**
- **Senior Divisional Officers;**
- **City Mayors;**
- **Mayors of Councils;**
- **Presidents of Council Unions;**
- **Specialised Finance Controllers assigned to Regional and Local Authorities (RLAs);**
- **Public Accountants of Regional and Local Authorities (RLAs).**

This Circular Letter relates to the execution, monitoring and control of the execution of the budgets of Regional and Local Authorities (RLAs) for the 2026 financial year. It sets out the macroeconomic context, identifies the stakeholders involved and defines the prerequisites for the execution of RLAs budgets. It further specifies the modalities for budget execution, as well as the follow up, monitoring and evaluation, performance management, control and reporting of the said budgets.

At the international level, the execution of RLAs budgets takes place in a global environment marked by the persistence of economic, geopolitical and health-related shocks, resulting in a slowdown in global economic growth, the continuation of restrictive monetary policies and rising trade tensions. These tensions stem notably from increases in customs duties imposed by certain developed economies and the retaliatory measures adopted by their trading partners, thereby adversely affecting international trade and investment flows.

According to the World Economic Outlook published in October 2025 by the International Monetary Fund (IMF), global economic growth is expected to



decelerate from 3.3 % in 2024 to 3.2 % in 2025, owing mainly to weakening global demand and the continued tightening of monetary policy.

With regards to prices, after the high levels recorded in recent years, inflation has declined tremendously, standing at 5.7 % in 2024, compared with 6.7 % in 2023 and 8.7 % in 2022. It is projected to fall further to 4.2 % in 2025.

In 2026, the IMF forecasts a slight slowdown in global economic activity, with an estimated growth rate of 3.1 %. Global inflation is expected to ease to 3.7 %, driven by declining energy prices and the normalisation of global supply chains.

Oil prices are expected to decline by 12.9 % in 2025, owing to a sharp increase in supply from non-OPEC+ producing countries and the lifting of production cut measures decided by OPEC+. Natural gas prices are projected to rise by 19.0 % in 2025, notably as a result of the suspension of Russian gas transit to Europe via Ukraine at the beginning of January 2025.

In 2026, average oil prices are expected to fall by 4.5 %. Natural gas prices are projected to decline slightly, from USD 197.4 per cubic metre to USD 193.5 per cubic metre. Prices of non-energy commodities are expected to increase by 6.9 % in 2025 and 2.2 % in 2026, reflecting rising prices of metals and agricultural products.

At the community level, the Bank of Central African States (BEAC) forecasts a slowdown in economic growth to 2.6 % in 2025, compared with 2.7 % in 2024, mainly due to the significant downturn in oil and gas activities, despite the resilience of non-oil sectors. Growth is projected to recover to 3.3 % in 2026, supported by the continued robustness of the non-oil sector.

With regards to prices, inflation in the CEMAC zone is estimated at 2.6 % in 2025, down from 4.1 % in 2024, and is projected to decline further to 2.3 % in 2026.

At the national level, the economy of Cameroon is expected to consolidate in 2025, with an estimated growth rate of 3.9 %, compared with 3.5 % in 2024. This improvement is driven by the non-oil sector, which is projected to grow by 4.2 %, reflecting the recovery of public and private investment, as well as the stabilisation of inflation at around 3.2 %, down from 4.5 % in 2024, following fuel price adjustments and their spillover effects on other basic consumer goods.



The oil sector is expected to remain in contraction (−4.9 %), although this decline would be significantly less pronounced than in 2024. Both the budget deficit and the external deficit are expected to remain under control, with an overall budget balance of −1.0 % of GDP and a current account deficit of 3.0 % of GDP, within a context of macroeconomic consolidation.

For 2026, inflation is projected to continue its downward trend, reaching 3.0 %. This moderation is expected to be supported by the lagged effects of restrictive monetary policies implemented by the BEAC, the stabilisation of global commodity prices and the impact of national measures adopted by the Government to curb the high cost of living.

In 2026, the macroeconomic outlook remains positive, underpinned by the implementation of the National Development Strategy 2020–2030 (NDS30), which is expected to promote the structural transformation of the economy and sustain growth projected at 4.3 %. The overarching objective of public policies remains the strengthening of inclusive economic growth, notably through the industrial transformation of the productive base and the improvement of living conditions for the population. In this regard, the execution of the 2026 Finance Law takes place against a backdrop of significant security, social and economic challenges that the Government must address as a matter of priority.

Accordingly, to meet these challenges, the main orientations of budgetary policy for 2026 are geared towards consolidating public finances in order to maintain public debt on a sustainable path, in line with the CEMAC Convergence Pact, while ensuring the effective implementation of the objectives of the NDS30.

At the local level, economic growth in 2026 is expected to be driven mainly by enterprises operating in the primary sector. Enterprises in the secondary and tertiary sectors are expected to stimulate the development of related economic activities within the Councils where they are established. However, it should be noted that these sectors continue to face significant constraints, notably climatic, energy-related and infrastructural and security challenges.

With regard to prices, food products (7.0 %) and transport services (5.1 %) remain the main drivers of inflation, as they account for a substantial share of household expenditure.



Furthermore, the utilisation of budgetary appropriations by RLAs has led to significant outstanding payment obligations and, consequently, the accumulation of domestic arrears. Such accumulation may reduce the resources available for projects in subsequent financial years and undermine the confidence of service providers working with RLAs. In addition, it may lead to over-invoicing by RLA partners seeking to fight against payment delays, thereby negatively affecting future development initiatives financed from prospective resources.

Statistics clearly indicate that transferred resources to RLAs are largely utilised during the fourth quarter of the financial year. By way of illustration, on a commitment basis, execution rates in Regions and Councils stood at 31.82 % and 64.99 % respectively as at 30th September 2025, compared with 85.74 % and 95.91 % as at 31st December 2024. On an authorisation basis, execution rates in Regions and Councils were 11.62 % and 42.43 % respectively as at 30th September 2025, compared with 80.14 % and 82.81 % as at 31st December 2024. In terms of physical execution, rates stood at 15.23 % for Regions and 46.43 % for Councils as at 30th September 2025, compared with 62.92 % and 84.20 % respectively as at 31st December 2024.

More specifically, commitment-based execution rates for Councils by Region were as follows: Adamawa (81.01 %); Centre (59.33 %); East (55.32 %); Far North (61.12 %); Littoral (65.95 %); North (72.45 %); North-West (78.82 %); West (77.62 %); South (46.60 %); South-West (65.11 %). The overall execution rate of transferred investment credits to Councils stood at 64.99 % as at 30th September 2025.

On an authorisation basis, execution rates by administrative Region were as follows: Adamawa (59.61 %); Centre (34.36 %); East (30.12 %); Far North (38.38 %); Littoral (40.31 %); North (53.59 %); North-West (50.39 %); West (60.42 %); South-West (42.81 %); South (30.13 %). The average execution rate of transferred investment credits to Councils stood at 42.43 % as at end-September 2025, a significant increase compared with 22.48 % recorded at the same period in 2024.

Similarly, physical execution rates for projects financed through transferred appropriations to RLAs remain relatively low. Overall, they stand at 39.78 %, comprising 15.23 % for Regions and 46.43 % for Councils. These figures



nonetheless represent an improvement compared with end-September 2024, when rates stood at 12.32 % for Regions, 38.56 % for Councils and 29.69 % overall.

For Regions, physical execution rates are as follows: Adamawa (41.83%); Centre (27.53%); East (2.55%); Littoral (16.50%); North (7.58%); North-West (62.82 %); West (26.63%); South (9.37%) and South-West (32.61%).

For Councils, physical execution rates as at 30th September 2025 are as follows: Adamawa (64.32%); Centre (38.99%); East (34.49%); Far North (42.75%); Littoral (44.98%); North (57.43%); North-West (55.84%); West (62.43%); South-West (47.60%); South (31.45%). The overall physical execution rate of transferred investment appropriations to Councils stood at 46.43 %, compared with 39.50 % at end-September 2024.



I. GENERAL PROVISIONS

1. The budgets of Regional and Local Authorities (RLAs) shall be enforceable as from January 1 2026 and shall cover the calendar year.
2. The deadlines for the closure of commitments and authorisations for payment under the budgets of RLAs for the 2026 financial year are set at November 30th 2026 for commitments and December 31st 2026 for authorisations.
3. The budgets of RLAs for the 2026 financial year shall be executed under the programme-based budgeting framework, in accordance with the specific rules governing the execution of RLAs budgets. This requirement entails a systematic pursuit of performance and results.
4. The execution of RLAs budgets, both in revenue and expenditure, shall strictly comply with the applicable rules and procedures. The economic classification of transactions, as well as the recording of cash flows, shall conform to Decrees No. 2021/3352/PM and No. 2021/3353/PM of 17 June 2021, which respectively establish the general framework for the presentation of the RLAs chart of accounts and the budgetary nomenclature of RLAs.
5. Furthermore, the execution of RLAs budgets shall be carried out in accordance with the provisions of the following Instructions:
 - Joint Instruction No. 23/00007/CL/MINFI/MINDDEVEL of January 31 2023, relating to the preparation, formulation, execution and control of RLA budgets;
 - Joint Instruction No. 23/0000929/CL/MINFI/MINDDEVEL of September 14 2023, relating to the maintenance of the general accounts of RLAs;
 - Instruction No. 25/00000195/MINFI/SG/DGTCFM of February 18 2025, establishing the nomenclature of supporting documents for budgetary and accounting operations of RLAs.
6. The execution of RLAs budgets shall comply with the budgetary and accounting principles laid down by the laws and regulations in force. Within the scope of their respective responsibilities, the Authorising Officer and the Public Accountant shall scrupulously observe the principle of separation and



incompatibility of functions, while maintaining close collaboration to ensure the regularity of public expenditure.

7. RLAs shall refrain from committing expenditure against uncertain resources. Likewise, no expenditure shall be committed in excess of the appropriations voted.
8. With regards to the mobilisation of non-tax revenue, such as minor offence fines, penalties relating to building permits and hygiene inspections, priority shall be given to their optimal collection.
9. The optimisation of tax revenue mobilisation shall remain a guiding principle, through:
 - the promotion of tax compliance and the broadening of the tax base, notably through:
 - revitalising the activities of the Regional Committees on Local Finance (COREFIL) and the Divisional Committees on Local Finance (CODEFIL);
 - operationalising the Local Taxation Monitoring Units (USFL);
 - promoting measures encouraging the transition of taxpayers from the informal sector to the formal sector;
 - identifying potential taxpayers, cleaning and securing the taxpayer register;
 - ensuring respect for competencies for optimal resource collection;
 - transmitting taxpayer databases to State tax services, notably the Local and Individual Tax Centres (CFLP).
 - the collection and securing of revenue, through:
 - the digitalisation of procedures for the collection of taxes, duties and levies;
 - strengthening actions to recover tax arrears.
 - the consolidation of control mechanisms and the fight against tax fraud and evasion, by strengthening collaboration between RLAs and State tax services, including through joint field inspections where necessary.



10. Particular emphasis shall be placed on the mobilisation of RLAs resources, with the objective of achieving revenue forecasts and strengthening financial autonomy. To this end, RLAs shall maintain accurate and reliable taxpayer registers, in order to produce objective and realistic projections and ensure coherence between declaration and payment instruments by type of revenue.
11. Revenue collected within the RLA, such as hall rental fees, sales of tender documents and other non-tax revenue, shall be accounted for in accordance with the legal and regulatory texts governing the collection of RLAs revenue.
12. Operating grants transferred to RLAs by sectoral administrations or the Road Fund shall be committed and made available to RLAs before the end of the first quarter of the budgetary year.
13. In order to ensure comprehensive monitoring of mobilised revenue, State financial services (DGI, DGD, DGTCFM), RLAs and the local representative of MINDDEVEL shall strengthen their collaboration.
14. Any direct grant agreement concluded between a RLA and a foreign partner shall be transmitted by the representative of the State to the Minister in charge of Decentralisation for prior approval, following examination by the Interministerial Commission for Decentralised Cooperation (CICOD).
15. Any allocation of resources for construction works shall be subject to a duly signed act of creation and/or opening, issued by the competent ministerial department.
16. With specific regard to public contracts for equipment for the benefit of RLAs health facilities, the Contract Engineer shall be the District Medical Officer of the Integrated Health Centres (IHCs) and Sub-Divisional Medical Centres (SDMCs); the Regional Delegate for Public Health for District Hospitals and Regional Hospitals.
17. Central and regional price schedules shall be obtained from the Ministry in charge of prices or its regional services, as appropriate. Authorising Officers are required to refer thereto when preparing contract order. Failure to do so, they shall incur personal liability in the event of overpricing.



18. The acquisition of vehicles by RLAs constitutes a source of expenditure whose relevance and rigour shall be ensured in line with the financial capacity of the RLA.
19. In order to improve the management of the vehicle fleet, the acquisition of new vehicles, including second-hand vehicles, by RLAs shall strictly comply with the following requirements:
- establishment of an inventory and regular updating of the vehicle register;
 - inclusion of a budgetary provision in the budget of the concerned RLA;
 - evidence of financing or availability of resources, where applicable;
 - submission of a pro forma invoice from an approved dealer;
 - deliberations approved by the Representative of the State;
 - prior authorisation for acquisition issued by the Prime Minister, Head of Government.
20. Official vehicles allocated to Heads of Executive Bodies of RLAs shall comply with the specifications laid down in Decree No. 2020/528 of 2 September 2020, establishing the remuneration, allowances and other benefits granted to members of the executive and deliberative organs of Regions, City Councils and Councils.
21. In accordance with Decree No. 2023/500 of 8 November 2023, orders for administrative printed materials shall be placed as a priority with the National Printing Press. However, where the latter is unable to fulfil an order within contractual deadlines, it shall issue a certificate of incapacity. In such cases, the concerned RLA shall formally notify the delay and have recourse to SOPECAM.
22. In the event of failure by SOPECAM, the RLA shall refer to the Ministry in charge of Public Contracts for the recruitment of a qualified private service provider, with a view to obtaining authorisation for direct contracting for orders equal to or exceeding FCFA 5,000,000 (five million).



23. The debts of RLAs shall be subject to an objective annual assessment, to be consolidated in the Management Accounts by Public Accountants. Only liabilities for which the effective delivery of services is duly established and all procedural steps fully complied with, shall be eligible for payment. Settlement of the outstanding debt stock may be spread over several financial years, in strict compliance with the chronological order of commitments.
24. Each Head of the Executive of a Regional or Local Authority (RLA) shall ensure the effective commitment of budgeted debt and shall exclusively use the budgetary envelope earmarked for that purpose. Credits budgeted for debt servicing for the financial year shall not be subject to transfer.
25. Any reallocation or change in the purpose of expenditure authorisations specifically dedicated to the settlement of arrears is prohibited.
26. Any claim against a RLA, established by an enforceable instrument or an acknowledgement of debt, which remains unsettled following an unsuccessful formal notice after a period of three (03) months, may be subject to automatic budgetary registration, in accordance with the provisions of Article 30(1) of the OHADA Uniform Act on Simplified Recovery Procedures and Measures of Execution. Such claim, once validated by a decision of the Minister of Finance, shall be notified to the Authorising Officer of the debtor entity for incorporation into the budget and accounts of the financial year N+1 as mandatory expenditure.
27. Decisions relating to automatic registration shall specify the modalities for the clearance of the debt.
28. Within the framework of the clearance of the floating debt of Councils, Sub-Divisional Councils and City Councils audited over the period **2000 - 2019** defined as the aggregate of uncontrolled and unconsolidated financial commitments of RLAs the commercial debt component shall be cleared up to 30% by the Councils.
29. Payment to service providers shall be made in full (100%) in accordance with the approved payment schedule. Subsequently, recourse measures involving the deduction of the 30% share shall be applied to the debtor Councils, in accordance with the relevant provisions of Instruction No. 00001372/I/MINFI of 17 October 2024 laying down the budgetary and accounting procedures for



the clearance of the State's floating debt validated following the census and audit exercise covering the period 2000–2019. The list of Councils required to bear the 30% share shall be specified by a decision of the Minister of Finance.

30. With regards to the minimum package, funds allocated for the start of the school year, intended for the acquisition of teaching supplies and didactic materials (minimum school packages), as well as those intended for the transportation of said supplies, shall be delegated in a single instalment during the first quarter of the financial year and executed in accordance with the imprest account procedure.
31. The population shall be regularly informed throughout the budget cycle, with a view to enabling effective participation, in the forms provided for by law, in citizen oversight of budget execution. To this end, any resident or taxpayer of a RLA may request full or partial access to the budgetary and accounting documents of the Authority or, where applicable, obtain copies thereof at their own expense.
32. The Municipal Council may establish, in accordance with the regulations in force, neighbourhood or village committees as consultation frameworks aimed at promoting participation in the preparation, execution and monitoring of municipal programmes and projects, or in the supervision, management or maintenance of the related infrastructure and facilities.
33. Within the limits of their budgetary constraints, RLAs Executives shall take measures to establish websites and publish budgetary documents thereon. Likewise, RLAs shall involve associations and local civil society organisations, as well as neighbourhood and village committees, in the achievement of their objectives, in accordance with the regulations in force.

II. On the Role of Actors in the Execution of RLAs Budgets

A. Principal Actors in the Execution of RLAs Budgets

34. The principal actors involved in the execution of RLAs budgets are the Authorising Officer, the Finance Controller and the Public Accountant.



1. The Authorising Officer

35. The Authorising Officer is any person vested with authority, on behalf of the RLA, to prescribe the execution of revenue and expenditure under the budget for which he or she is responsible.

They include:

- the President of the Regional Council and the President of the Regional Executive Council, for Regions;
- the City Mayor, for City Councils;
- the Mayor, for Sub-Divisional Councils and Councils.

36. The Principal Authorising Officer may, through a regulatory act, designate delegated Authorising Officers, including Programme Managers, who will have the authority to commit, liquidate and authorise expenditure of the funds placed at their disposal. The designation act specifies the conditions under which the Authorising Officer's powers are delegated to them, as well as the methods for managing the programmes.

37. The Authorising Officer is the judge of the appropriateness of expenditure within the RLA. He or she prescribes the execution of revenue and expenditure under the RLA budget and in this capacity, assumes responsibility for all management actions undertaken on behalf of the RLA.

38. The Authorising Officer must ensure that, the taxes and duties withheld at source on behalf of the State, are effectively paid to the treasury within the regulatory deadlines, through the submission of payment statements (taxes, duties, social contribution etc) by the public accountant.

39. The Authorising Officer shall prepare an annual expenditure commitment plan consistent with the cash flow plan. Commitments shall be made strictly in accordance with the validated plan and the cash flow plan. As far as possible, the Authorising Officer shall ensure the availability of cash prior to any commitment, particularly with regards to expenditures paid directly by the RLA.



40. The Authorising Officer shall ensure that any instrument granting allowances, bonuses or other benefits to RLA staff complies with the regulations in force and has been adopted by the deliberative body. Such instrument shall specify the amounts payable to beneficiaries, taking into account their respective status, rank and grade, as well as the assessment of the related Non-Commercial Income Tax. Consequently, any deliberation instituting or granting bonuses to RLAs staff outside the applicable regulatory framework shall be null and void.
41. The Authorising Officer shall ensure follow-up of the award and execution of contracts related to forestry and wildlife activities. He or she shall also ensure effective monitoring of forest activities by designated municipal agents, control the revenue collection and remittance process and ensure proper accounting and equitable management of revenue derived from forestry and wildlife exploitation for the benefit of the RLA and neighbouring communities, in accordance with Joint Order No. 000076/MINATD/MINFI/MINFOF of 26 June 2012.
42. The Authorising Officer shall place at the disposal of the Stores Accountant the books and records required under the regulations in force and shall ensure their proper maintenance and preservation for audit and control purposes.
43. In accordance with the principle of separation between the functions of Authorising Officer and Public Accountant, RLAs Authorising Officers shall refrain from signing cheques or any accounting documents leading to the withdrawal of funds or settlement of expenditure.

2. The Finance Controller

44. The Finance Controller is a Public Officer appointed to the RLA by the Minister of Finance.

In this capacity, he or she:

- carries out prior checks of regularity and compliance of revenue collection instruments issued by the entity concerned;

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- assesses the legal regularity of expenditure operations and ensures the availability of funds before affixing the Budgetary Visa on all draft legal commitment instruments with financial implications issued by the RLA Authorising Officer, including leases, agreements and contracts;
- validates the expenditure file by affixing the "Validated Expenditure" Visa;
- bears responsibility for the visas issued in the course of his or her duties.

45. In addition to regularity control of budgetary operations, the Finance Controller is responsible for:

- clearing the expenditure accounts of fund-released by decisions prior to their transmission to the Public Accountant of the RLA;
- preparing the quarterly budget execution report.

46. The preparation of utilisation accounts of the RLA shall be the responsibility of the Imprest Manager or Cashier under the authority of the Authorising Officer. Such accounts shall be submitted to the Finance Controller for clearance.

47. The Finance Controller shall issue an opinion on the sincerity and sustainability of the expenditure commitment plan, based on the conclusions drawn from the examination of documents provided by the Authorising Officer, including in particular: the draft budget; the Annual Performance Project (APP); the Commitment Plan (CP); the Annual Work Plan (AWP); accounting documents for the previous three (03) financial years; the Procurement/ Contract Plan for the past three years; and the Cash Flow Plan, where applicable.

48. The Finance Controller shall refrain from affixing his or her visa to draft contracts (purchase orders and contracts) after 15 October 2026, except for supply contracts deliverable within less than one (01) month, multi-year contracts, or where an express derogation has been granted by the Minister in charge of Finance.



49. The Specialised Finance Controller shall ensure that the documents of the relevant management post are duly signed by the competent Stores Accountant.
50. Any rejection shall be duly justified within seventy-two (72) hours of receipt of the file.
51. For Councils without a Finance Controller, this function shall be performed by the Municipal Treasurer. However, with regards specifically to transferred credits, the Divisional Finance Controller with jurisdiction shall be competent.
52. For Sub-Divisional Councils without a Finance Controller, this function shall be performed by the Specialised Finance Controller assigned to the City Council, for both own-resources and transferred resources.

3. The Public Accountant

53. The Public Accountant of a RLA shall be:

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

54. The Public Accountant shall be appointed by joint order of the Ministry in charge of Finance and the Ministry in charge of Decentralisation. He or she shall be selected from:

- Treasury Accountants, for those placed in Regions and City Councils;
- staff of the State's civil and financial services or RLAs, for those posted to Sub-Divisional Councils and other Councils.

55. The Public Accountant posted to a RLA shall comply with the principles governing local public financial management, particularly those laid down in the Law on Transparency and Good Governance in Public Finance Management, the Law on the Financial Regime of the State and Other Public



Entities, the General Code of Regional and Local Authorities and the regulations in force.

56. The Public Accountant of a RLA is any Public Officer authorised to exclusively carry out revenue and expenditure operations, as well as the handling and custody of instruments, funds and valuables on behalf of the RLA. In this capacity, he or she shall in particular:

- collect non-tax revenue and ensure the collection and remittance of taxes and duties withheld at source;
- effect payment of staff salaries and other expenditures, and ensure the timely remittance of social security contributions;
- ensure compliance with the principle of dual signature on cheques, fund withdrawal orders and transfer orders;
- prepare and submit to the Authorising Officer the documentation relating to revenue orders;
- ensure the regularity of expenditure supporting documents.

57. The Public Accountant may have under his or her authority agents responsible for specific categories of non-tax revenue operations (Revenue Collectors) and expenditure operations (Imprest Managers).

58. The Revenue Collector is a Public Officer duly appointed by an instrument of the Head of the RLA Executive, upon proposal by the Public Accountant, to collect specific categories of revenue on behalf of the Accounting Officer.

59. The Revenue Collector operates under the authority of the Public Accountant and executes specific revenue operations, the control of which lies with the Public Accountant. In this regard, the Revenue Collector is strictly prohibited from making any expenditure payments.

60. The Imprest Manager is a Public Officer appointed by the instrument establishing or reopening an imprest account. He or she is responsible, on behalf of the Public Accountant, for operations relating to funds placed at his or her disposal and authorised by the manager, against adequate and regular supporting documents required for the maintenance of his or her accounts.



61. Within a maximum period of three (03) days, and at the end of the week (Friday) where applicable, the Imprest Manager shall submit revenue supporting documents (receipt books, register of inactive values) to the Public Accountant. The Public Accountant shall verify their content, record them in a provisional appropriation account, and transmit the supporting documents, together with the revenue regularisation schedule, to the Authorising Officer.
62. The Public Accountant assigned to the RLA shall be accredited with the Senior Accountant responsible for the RLA's deposit account. Accreditation shall be effected at the diligence of the Public Accountant concerned and under their responsibility.
63. Prior to assuming office, the Public Accountant assigned to the RLA shall provide a suretee bond. The Minister of Finance may, at the request of the Accountant, grant an advance repayable by monthly deduction from the Accountant's salary. Specific provisions issued by the Minister of Finance shall define the modalities for the constitution of the bond and the granting of the advance.
64. In preparation for the financial year-end, the Public Accountant shall submit to the Authorising Officer, no later than 15 November, a projected cash position enabling the payment of all the RLA's expenditures within a supplementary 30-day period.

B. Other Actors in the Execution of RLAs Budgets

1. Stores Accountant

a. Appointment and assumption of duties of the Stores Accountant

65. Any Public Officer trained at ENAM or institutions approved by the Ministry of Finance in the techniques and procedures of Stores Accounting and having received a certificate of completion, may be appointed as a Stores Accountant.
66. Authorising Officers of RLAs budgets shall appoint, by administrative act, one or more trained Stores Accountants to carry out Stores Accounting operations, produce valued inventories and maintain related accounts.



67. Stores Accountants shall, under the responsibility of the Authorising Officers, handle entries, exits and any other movements of inventory items and maintain the Stores Accounting records.
68. A central registry of Stores Accountants shall be maintained by the Ministry of Finance, with operational modalities specified in a ministerial text.
69. Stores Accountants shall be appointed from those listed in the central registry referred to above.
70. The RLA Stores Accountant is administratively dependent on the appointing structure but maintains a functional technical link with the Ministry of Finance through the Directorate of Standardisation and Stores Accounting (DNCM).
71. Only duly appointed Stores Accountants are authorised to sign accounting documents for their respective management units.
72. Appointments of Stores Accountants shall be transmitted within fifteen (15) days of signature, by the Authorising Officers of the RLAs, to the Ministry of Finance (DNCM), with copies to the Specialised Finance Controller and the competent Public Accountant.
73. The role of Stores Accountant within a RLA Authorising Officer's remit is incompatible with that of Financial Controller or Public Accountant.

b. Purpose and Scope of Stores Accounting

74. Rules governing State Stores Accounting apply to RLAs.
75. Stores Accounting is a perpetual inventory system, aimed at describing existing movable and immovable assets, stocks and inactive values, excluding cash and administrative archives belonging to the State and other public entities.
76. Under the responsibility of RLAs Authorising Officers, Stores Accounting is maintained as single-entry records and documents the existing assets and all movements (inflows and outflows) concerning the following:



- intangible and tangible fixed assets;
- stocks of goods, raw materials, supplies and other provisions, work-in-progress and finished products recorded on the RLA balance sheet;
- assets not recorded on the RLA balance sheet, valued below the significance threshold of FCFA 500,000 (five hundred thousand) set by the Minister of Finance, including small equipment, furniture, supplies, and other provisions;
- goods or items deposited by a third party under regulatory arrangements.

77. The following do not fall under Stores Accounting but are subject to specific regulations:

- cash and equivalents (banknotes, stamps, securities, tickets, vouchers), which fall under the exclusive competence of Public Accountants;
- financial assets (shares, investment instruments), which are managed by the Heads of RLA Executives.

78. The accounting year for the maintenance and closure of Stores Accounting records runs from 1st January to 31st December.

c. Procedures for Recording Operations

79. Under the authority of the RLA Authorising Officer, Stores Accountants are required to produce monthly accounting records and management accounts in accordance with the applicable regulations.

80. Tangible and intangible fixed assets and stocks acquired shall be recorded systematically in both value and quantity in the relevant Stores Accounting records.

81. Any internal movement of stock must be authorised by the Authorising Officer, monitored, and recorded in the Stores Accounting records.

82. Assets acquired through donations, bequests, or any other source for the benefit of the RLA shall also be recorded by the Stores Accountant on behalf of the concerned RLA.



83. Donations and bequests shall be recorded in both quantity and value.
84. When taking charge of donations and bequests on behalf of RLAs, the Stores Accountant shall require:
- deliberation formally approving the acceptance of donations or bequests by the competent authority;
 - list of beneficiaries where the RLA is the donor;
 - donation deeds, agreements, or equivalent documents where the RLA is the recipient.

d. Disposal of Public Assets

85. Prolonged storage or idle positioning of durable equipment, such as computers, photocopiers, typewriters, refrigerators, furniture, and air conditioners, is strictly prohibited.
86. Prior to storage or allocation, any asset acquired by a RLA must be stamped or marked by the Stores Accountant. The marking must include the beneficiary structure, acquisition date, source (supplier), and acquisition cost.
87. Perishable consumables and IT consumables, such as inks, software, and antivirus programs, must be used before their expiration date.
88. Any allocation of assets to a requester must be supported by a Provisional Issue Note (BSP), duly completed by the Stores Accountant, signed by the RLA Authorising Officer, specifying the quantities issued and the signature of the recipient.
89. Competent services of the Ministry responsible for State property and the Ministry of Finance shall always be consulted by RLA Authorising Officers regarding assets approved for reform, following authorisation from the deliberative body.
90. The Stores Accountant shall record in the accounting books the removal of assets approved for reform, following consultation with the Ministry responsible for State property, based on the deliberative body's decision authorising the Principal Authorising Officer to dispose of the assets.

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91. The books and records maintained by the Stores Accountant must be closed at the end of the financial year or at the end of a given management period.
92. The acquisition of second-hand equipment or items without original packaging by RLAs and their establishments is strictly prohibited.
93. For the acquisition of durable goods requiring a warranty (photocopiers, computers, fax machines, etc.), suppliers must provide a warranty certificate covering a period of six (06) months for the delivered equipment.
94. Services relating to pharmaceutical products and biomedical equipment are conditional upon obtaining authorisation from the Ministry of Public Health.

e. Inventory Procedures

95. The Stores Accountant shall participate in the annual inventory of assets of the relevant RLA, within a committee established by the Principal Authorising Officer, which includes the Finance Controller and the Public Accountant.
96. The RLA Stores Accountant shall, under the authority of the Authorising Officer, conduct inventories corresponding to their management period.

f. Stores Management Control

97. Stores management within RLAs is subject to ongoing oversight by the competent structures of the Ministry of Finance.
98. Stores management audits shall cover:

- verification and closure of Stores Accounting records at the end of the financial year or management period;
- confirmation of receipt of equipment and services;
- conformity of services with the orders placed.

g. Stores Accounts Reporting

99. The Stores Management Account shall accompany the Administrative Account of the RLA Authorising Officer. It shall be prepared in accordance



with the account formats defined by the Nomenclature issued by the Directorate of Standardisation and Stores Accounting (DNCM).

100. The Stores Accountant shall submit the monthly accounting file no later than the 15th day of the following month, and the Stores Management Account file no later than 90 days after the closure of the financial year or the relevant management period, in accordance with applicable regulations.
101. The preparation of monthly accounting documents and the RLA Authorising Officer's Stores Management Account shall follow the provisions of Articles 38 to 44 of Circular No. 00000004/CAB/MINFI of 18 May 2012 concerning Stores Accounting procedures.
102. Monthly accounting files and management accounts shall be submitted to the competent Regional and Divisional Finance Control services.

2. The Project Owner and Other Actors

a. Actors of the award of Public Contracts

103. The main actors in the award of public contracts are:

- the Project Owners (PO) and Delegated Project Owners (DPO) of RLAs, who are project beneficiaries and initiate the procedures;
- the Internal Administrative Management Structures for Public Contracts (SIGAMP), which assist RLAs' POs/DPOs in performing their duties;
- the Internal Tenders Boards (ITB), technical support bodies assisting RLAs' POs/DPOs in contract processes;
- the Central Control Tenders Boards (CCCM), technical support bodies assisting RLAs' POs/DPOs in monitoring award of contracts;
- the Contracting Authorities who sign the contracts;
- bidders and candidates for public contracts;
- the Litigation Review Committee (CER), responsible for reviewing complaints from aggrieved bidders.



104. Project Owners must systematically involve sectoral administration heads and State engineers in the preparation of tender files, monitoring execution, and accepting deliverables within their area of competence.
105. Project Owners and Delegated Project Owners overseeing priority activities under Labour-Intensive Approaches (HIMO) must ensure that tender files and other standard contract documents incorporate provisions for using HIMO approaches, in accordance with Decree No. 2014/0611/PM of 24 March 2024.
106. At the start of each financial year, POs and DPOs must, in coordination with MINMAP, schedule the contracts they intend to award. Within ten (10) working days from budget adoption, each PO shall transmit to MINMAP, ARMP, and the competent Tenders Boards (TB) a copy of the final programming journal. This programming constitutes a mandatory prerequisite, not an optional step.
107. For monitoring and controlling public contracts and their execution, the programming conferences organised by the Ministry responsible for Public Contracts validate draft Contracts Programming Journals (JPM) and Contracts Plans (CM) prepared by POs and DPOs, in accordance with applicable standard templates.
108. In the event of adjustments or the addition of new projects during the year, Procurement/Contract Plans and the Programming Journal shall be regularly updated by POs/DPOs in coordination with MINMAP.
109. The approved Contracts Plans and the updated Programming Journal shall be transmitted to MINMAP, ARMP, and the competent Tenders Boards.
110. To ensure completion before deadlines, all programmed contracts must be signed before the end of April 2026.
111. From the 2026 financial year, POs are required to publish all acts related to contract awards on the Cameroon Online E-Procurement System (COLEPS) platform, without prejudice to publicity requirements under the Public Contracts Code, including publication in the Public Contracts Journal (JDM).



112. POs or DPOs must also transmit all documents generated during procurement and execution within 72 hours to MINMAP and ARMP and publish them on COLEPS, in accordance with Public Contracts Code publicity requirements, to ensure the organisation, monitoring and proper functioning of the public contracts system.
113. The PO or DPO may restrict access to certain construction and civil engineering contracts to companies of a specific category, in accordance with Article 53 of the Publiccontracts Code and the classification lists established and updated by the contracting authority.
114. For construction and civil engineering consultations, Cameroonian companies must, under penalty of rejection, provide in their technical file, a copy of the categorisation certificate certified by MINMAP or the decision formally classifying the company, as required by the competent public contracts Committee.
115. Before launching any tender or consultation, the PO must determine, as precisely as possible, the nature and scope of needs to be met.
116. If the procurement plan or programming journal has not been followed at any stage, the PO must update the programming via COLEPS before proceeding, to ensure coherence between procurement, commitment, and cash plans.
117. Where a RLA lacks a Tenders Board, or the existing board is suspended and the Executive Head has obtained authorisation from the Competent Contracting Authority to have contracts awarded through the Regional or Divisional Committee:
- the Governor or the Senior Divisiona Officer (SDO) shall act as the Contracting Authority and oversee the contracting process until signing and publication of the award notice;
 - the RLA Executive Head, as Authorising Officer and Project Owner, shall sign the contract within fifteen (15) working days of publication



of the award decision and notify the contractor within five (5) working days;

- the competent Finance Controller for the legal commitment shall be that assigned to the RLA concerned.

118. The Unique Identification Number (UIN) is the mandatory reference for identifying service providers and successful bidders for the RLA budget expenditures and must always be required in addition to the Tax Compliance Certificate.
119. For online tendering, copies of the bid bond and receipt issued by the Deposit and Consignment Fund (CDEC) shall be attached to the bidder's offer, while originals shall be submitted to the competent Tenders Board at the bid opening.
120. Transactional use of the COLEPS e-procurement platform is subject to obtaining an electronic certificate issued by the competent Local Registration Authority (AEL).
121. Issuance of electronic certificates by MINMAP, acting as AEL, is conditional upon payment of an annual fee of FCFA 100,000 (one hundred thousand).
122. To ensure effective use of COLEPS by staff, RLAs must: (i) acquire the necessary electronic certificates and IT equipment and (ii) enrol SIGAMP personnel in training sessions organised by MINMAP or, if necessary, financed by the RLA via the E-Procurement Project.
123. All Tender files validated by the Project Owners must systematically be transmitted to ARMP and MINMAP. They may be consulted free of charge at the offices of the Project Owner, on the website of the Public Contracts Regulatory Authority, or on the Cameroon Online E-Procurement System (COLEPS) platform.
124. Following the publication of the notice, the Tender file shall be made available to each candidate by the Project Owner's Internal Administrative Management Structure for Contracts, upon presentation of the receipt



justifying payment of the related fees, the scale of which is set out in a specific regulation.

125. Project Owners and Delegated Project Owners must establish SIGAMP structures to assist them in performing their responsibilities.
126. Candidates for tenders launched by RLAs shall pay for the acquisition of Tender files at the relevant Regional or Municipal Revenue Offices, or, in the event of unavailability or refusal to issue receipts by the competent RLA services, at the Public Treasury—except for the Urban Communities of Yaoundé and Douala.
127. Fragmenting a contract into smaller contracts to circumvent the competence of another body is strictly prohibited. Perpetrators of such practices are liable to sanctions under the applicable regulations, notably those provided for in Article 194 of the Public contracts Code.
128. To promote local SMEs, the Executive Heads of RLAs must include in their programming certain contracts reserved for artisans, national Small and Medium Enterprises, community-based organisations, and civil society organisations, pursuant to Article 70(1) of the Public Contracts Code.
129. Subject to other requirements specified in the Tender file or Consultation file, the presence of a certified copy of the categorisation certificate issued by the Minister responsible for Public Contracts or his duly authorised representative, exempts categorised bidders from providing in their technical files, supporting documents related to turnover, references, minimum technical and logistical capacity, permanent personnel and office location.
130. The deliverables under reserved contracts are specified by Order No. 402/A/MINMAP/CAB of 21st October 2018, which defines the nature, thresholds and modalities of contracts reserved for artisans, SMEs, community-based organisations and civil society organisations.
131. The thresholds for reserved contracts are as follows:



- Category 1 (Very Small Enterprises and Artisans): FCFA 15,000,000 inclusive of taxes;
- Category 2 (Community-Based Organisations and Civil Society Organisations): FCFA 30,000,000 inclusive of taxes;
- Category 3 (Small and Medium Enterprises): FCFA 50,000,000 inclusive of taxes.

132. For the award of reserved contracts, evaluation criteria set out in the Tender files must consider:

- the bidder's location;
- the bidder's prior references for similar services;
- the references of the promoter or technical representative of a newly established national SME, civil society organisation, or community-based organisation, as a substitute for the legal entity when the latter does not yet meet the required years of experience or references.

133. Expenditure commitments under the 2026 Investment Budget (BIP) must comply with the project journal and procurement methods provided in the Public Contracts Programming Journals. However, if the procurement plan or programming journal has not been followed at any stage of a given procedure, the PO/DPO must update the programming via COLEPS before proceeding.

b. Execution of Public Contracts

134. Upon notification of the contract to the contractor, the PO or DPO of the RLA has fifteen (15) calendar days to issue the Service Commencement Order. No contract shall be executed prior to notification. Consequently, any claim regarding services rendered before contract notification shall be inadmissible.

135. The provisions of a Public Contract may only be modified by an amendment. However, such an amendment may not change the subject of the contract, the contractor, the currency of payment, or the price revision or adjustment formula.



136. It is not necessary for the initial contract to be fully executed before awarding a supplementary contract. However, the PO must obtain authorisation from the Minister responsible for Public Contracts to award a supplementary contract under the negotiated procedure before accepting the initial contract.
137. Services executed under Public Contracts must systematically be accepted by a commission, the composition of which is specified in the CCAP and according to the procedures outlined in the CCAG. For audit and study contracts, acceptance shall be conducted by a Technical Monitoring and Acceptance Commission.
138. When a contract includes a warranty or maintenance period, a retention guarantee shall be withheld, or a performance bond shall be established in lieu thereof.
139. A retention guarantee or performance bond is not required for contracts involving intellectual services or non-quantifiable services.
140. If a performance bond is not established, a retention guarantee shall be withheld in installments at the time of authorising payment of sums due to the contractor, in accordance with the execution of the contract.
141. Upon final acceptance, if the RLA co-contractor fulfils its contractual obligations without reservation, the retention guarantee shall be released, or the performance bond returned, following a release issued by the PO within the timeframe prescribed in the General Administrative Conditions.
142. To ensure effective monitoring, control, and regulation of BIP projects, a copy of every purchase order or contract must be transmitted by POs or DPOs within seventy-two (72) hours of signature to: the Minister responsible for Public Investments, the Minister responsible for Public Contracts, and the Public Contracts Regulatory Agency for centrally managed projects. The same procedure applies to decentralised services for projects managed at the decentralised level or transferred to RLAs.



143. In the event of a PO's suspension, their deputy in the order of precedence shall assume, on an interim basis and without further procedure, the responsibilities of PO concerning Public Contracts management within the relevant administration or structure. This interim assignment is limited solely to procurement and contract execution oversight.

144. In the event of the suspension of members of a Tenders Board, the PO shall notify the heads of the respective administrations, who are required, within five (5) working days from the date of publication or notification of the sanction, to communicate to the RLA concerned the names of their new representatives.

145. Requests for mutual agreement contracts for annual projects must reach the Competent Contracting Authority no later than 15th August 2026, except for:

- replacement of a defaulting company, pursuant to Article 109(b) of the Public Contracts Code;
- Emergency cases for ad hoc credit delegation.

146. In accordance with the Public Contracts Code and Circular No. 0001/PR/MINMAP/CAB of 24 April 2022, point 127, any request to award a contract by the negotiated procedure must include essential project maturity elements, including:

- prior studies or maturity approval, where applicable;
- company consultation file;
- proof of available financing;
- references, patents, licenses, or exclusive rights of the company, for requests under Article 109(a);
- list, references and identification of at least three (03) companies with comparable capacities for requests under Articles 109(b) and (c);
- schedule for awarding the contract;



- documents justifying default or replacement of the contractor, copy of the terminated contract, termination decision and residual works estimate for requests under Article 109(b);
- initial contract and acceptance report, if applicable, for requests under Article 109(d);
- any other document justifying recourse to the derogatory procedure.

III. PREREQUISITES FOR EXECUTION OF THE BUDGET OF RLAs

147. RLA budgets must be adopted inclusive of all taxes (TTC) by the deliberative bodies, approved by the State representative and executed in strict compliance with applicable procedures.
148. No expenditure shall be executed if it is not included in the budget of the relevant RLA. Statutory mandatory expenditures take precedence over all other expenditures.
149. The RLA Commitment Plan sets out, by quarter and month, forecasted commitments and authorisations in relation to the Contracts programming journal for the relevant operations. This plan feeds into and updates the cash flow forecasts, in accordance with the template prescribed by Joint Instruction No. 23/00007/CL/MINFI/MINDDEVEL of 31st January 2023.
150. Execution of RLA budgets must be based on pre-prepared commitment and cash flow plans to avoid the accumulation of debt and unprocessed committed expenditures (DENO).
151. The Cash Flow Plan is designed to ensure rigorous expenditure management, allowing timely payment and maintaining sufficient liquidity.

A. Prerequisites for the Management of Transferred Credits to RLAs

1. General Provisions on the Management of Transferred Credits

152. Resources allocated under the exercise of transferred competencies are executed in accordance with the following provisions:



- automatic delegation of credits to RLAs;
 - assignment of transferred expenditures to the corresponding accounting post.
153. Resources transferred to RLAs are made available in the form of expenditure authorisations.
154. After the State budget is launched, Councils must collect their expenditure authorisations from the Divisional Finance Controllers (CFD) of their jurisdiction. For RLAs with a Specialised Finance Controller, the latter shall make the authorisations available to the RLA Executive Head.
155. Receipt of expenditure authorisations is acknowledged against a discharge specifying the name, surname, full address, and national identity card number. In the case of a proxy, the identity of the proxy is recorded in the discharge register.
156. At the start of each financial year, the Authorising Officer is accredited to execute the transferred credits. Accreditation authorises the Officer to execute revenues and expenditures across all budget lines of a structure and for specifically defined matters.
157. Accreditation is evidenced by submission of a signature sheet, copy of ministerial order recognising the Authorising Officer, issued by MINDDLEVEL, a copy of the Officer's NIC and their Unique Identification Number (NIU). This complete file is transmitted to the Finance Controller and the assigned Public Accountant.
158. For delegated Authorising Officers, the accreditation file includes the appointment act, a copy of the NIC of the accredited officer, the signature deposit sheet and where applicable, the pay voucher. This file is transmitted by the Principal Officer to the Finance Controller and the Municipal or Regional Treasurer.
159. Complete bundles of committed and unprocessed expenditures on credits transferred to RLAs for the 2026 fiscal year shall be returned no later than 15 February 2026 to the sectoral administration, for onward transmission to



MINFI for review during the credit rollover conferences, scheduled no later than 28 February 2026.

160. The decentralised services of sectoral Ministries, in coordination with the Ministries responsible for Investments, Finance, and Decentralisation, shall provide support to RLAs for the effective execution of the resources transferred to them. To this end, they must conduct monitoring and evaluation operations on the exercise of transferred competencies through the definition and implementation of an effective information feedback mechanism.
161. Concerning the Regions, the Presidents of the Regional Councils and the Presidents of the Regional Executive Councils must ensure that allocated credits effectively fund projects corresponding to the transferred competencies.
162. In accordance with the principle of budgetary annuality, any transferred credits not committed within a fiscal year shall lapse.

2. Modification of Expenditure Authorisations

163. Any modification to an expenditure authorisation must occur within the first three (3) months of the current fiscal year.
164. Modifications may occur for two (2) reasons: correction of an error identified in the initial expenditure authorisation, or change of the project initially selected by the RLA.
165. Errors in expenditure authorisations fall into three (3) categories: material errors, budget imputation errors and accounting post assignment errors:
- **Material errors** relate to the project's execution location, quantity to be delivered, or accounting post within the same financial jurisdiction. Correction does not alter the budget imputation, expenditure manager, or financial jurisdiction of assignment;
 - **Budget imputation errors** generally refer to (i) errors regarding the recipient structure or the nature of the expenditure, whose correction

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requires modification of the budget imputation on which the expenditure authorisation is based; (ii) inconsistencies between the credit manager and the recipient structure, where the designated credit manager is not a responsible officer of the beneficiary structure or lacks hierarchical authority over the credits allocated to it;

- **Accounting post assignment errors** occur when the accounting post assigned to the expenditure authorisation is located in a different financial jurisdiction from that of the expenditure manager.

166. Correction of budget imputation errors, reassignment of an accounting post between Regions, merging of two expenditure authorisations into one, or modification of the purpose of an expenditure authorisation into two or more operations—at least one of which has a different output/type—requires the return of the initially issued authorisation to central services.

167. The annulment procedure for the cases mentioned in point 53 follows these steps:

- convening a session of the coordination framework chaired by the Governor/SDO, documented in minutes;
- transmission to MINEPAT by the RLA Executive Head of a copy of the session minutes and the original expenditure authorisation to be annulled;
- transmission by MINEPAT to MINFI for annulment;
- one-off delegation of the corresponding credits by the sectoral administration to the beneficiary RLA within ten (10) working days;
- transmission, with a schedule, by the technical services of the transferring administration to the Regional Finance Controller of the RLA, with a copy to the beneficiary RLA, within ten (10) days.

168. Correction of material errors, changes in the project location, or changes in the nature of a project output shall be undertaken locally during a special session of the coordination framework chaired by the territorially competent Governor/SDO. The session is documented in minutes, a copy of which shall be transmitted to the Minister/Authorising Officer of the budget chapter



supporting the expenditure authorisation, the Minister responsible for public investments, and the territorially competent Finance Controller.

169. Mid-year changes to a project funded by transferred investment resources require prior authorisation from the Minister responsible for public investments, except for project relocations.
170. For appropriations recorded in the budget of the Ministry responsible for RLAs, copies of the minutes must be transmitted to the Ministries responsible for Finance, Public Investments and Decentralised Territorial Authorities.
171. The prior authorisation referred to above is based on proof of the initial project's immaturity, the existence of maturity elements for the new project, the minutes validating the coordination session on project modification and an implementation schedule for the new project.
172. For project changes other than those mentioned in point 55, the initially issued expenditure authorisations are not annulled. Implementation of these changes is confirmed by a letter from the Minister responsible for public investments, after transmission and review of the minutes validating the coordination session on project modification.
173. A copy of the letter from the Minister responsible for public investments must be attached to the statement of expenditure submitted to the competent Finance Controller for continuation of the execution procedure.
174. Expenditure authorisations issued for projects not previously specified by the RLA, whose competencies have been renewed, shall be automatically annulled. They shall be re-issued after a special coordination session chaired by the territorially competent Governor/SDO to select the project to be funded.
175. Where a public contract item, supply, or service is not listed in the published price catalogue, the decentralised services of the Ministry responsible for prices shall be systematically consulted by the RLA



Executive Heads to determine the prices to be applied. Required documents, under penalty of rejection, include:

- request from the Authorising Officer to the Ministry's decentralised price services;
- request from the Authorising Officer to the Minister responsible for prices;
- proforma invoices or estimates from the service provider;
- certificate of origin indicating the price set by the manufacturer or producer;
- receipt of payment of validation fees issued via TRESORPAY or CAMPOST, namely:
 - FCFA 15,000 for an administrative purchase order;
 - FCFA 35,000 for a purchase letter;
 - FCFA 50,000 for a contract;
- any other document justifying the proposed prices.

176. Expenditure authorisations with errors in budget imputation and/or financial jurisdiction reassignment between Regions shall be automatically annulled by the Minister of Finance for re-issue and allocation via one-off delegation from the issuing sectoral administrations.

177. The sectoral administration issuing an annulled expenditure authorisation shall, within fifteen (15) days of notification by the Minister responsible for public investments, proceed with a one-off delegation of credits to the originally intended RLA.

178. Expenditure authorisations annulled for correction may not be redeployed by the sectoral administrations to another RLA or expenditure.

B. Prerequisites for the Management of Other RLAs Resources

179. The Principal Authorising Officer is automatically accredited over all RLA budget lines and may act to accredit Delegated Authorising Officers.



180. The Authorising Officer must ensure that all revenues collected by the RLA are legally mandated and authorised. No debit not provided for by law may be applied.

181. All revenues to be collected must be recorded in the RLA budget before execution.

C. Brought forward credit

182. Regarding brought forward credits of RLAs' own revenue, a line must be included to account for arrears to allow reallocation of unspent credits.

183. Brought forward of 2025 credits within RLAs shall be enacted by order of the Executive Head, following the favourable opinion of the financial committee, except for transferred credits.

184. Payment credits available for 2025 and whose expenditure authorisations have been used may be carried over to 2026, in accordance with Article 41 of Law No. 2018/012 of 11 July 2018 on the Financial Regime of the State and Other Public Entities.

185. Brought forward credits are eligible only if the RLA files includes:

- signed and registered contract, purchase letter, or administrative purchase order;
- engagement certificate and service order, if applicable;
- certificate of non-payment for deliveries, services, or works subject to the public contracts for which carryover is requested, signed by the RLA's assigned accounting officer;
- Installments of works realised, or the final invoice accompanied by provisional or final reception report , or delivery note in the case wherein the elements of partial or total liquidation of services or works are already available.



IV. MODALITIES FOR THE EXECUTION OF THE BUDGETS OF RLAs

A. Procedures and Phases of the Execution of the budget of RLAs

1. Procedures of execution of the budgets of RLAs

a. Revenue procedures

186. All RLs revenues are public funds, including taxes, non-tax revenues, grants, subsidies, loans, and other legally authorised revenues, including pecuniary awards in favour of a RLA, approved by the deliberative body and endorsed by the competent supervisory authority.
187. Non-tax revenue issuance documents must receive prior approval from the Specialised Finance Controller before signature by the Authorising Officer.
188. Local taxes are issued in advance through a Tax Notice or, where applicable, a Collection Notice. Notwithstanding the above, State tax services may issue pre-filled declarations to any taxpayer for local taxes, duties, fees, and levies, in accordance with the Fiscal Procedure Code.
189. Non-tax revenue collection for RLAs is conducted by the RLA Public Accountant or under their supervision.
190. State tax services administer all tax revenues allocated to RLAs.
191. Pending the effective deployment of digital tools for municipal revenue collection under Article C91 of Law No. 2024/020 of 23 December 2024 on local taxation, RLAs may, on a transitional basis, collect the following levies:
- livestock slaughter fees;
 - impound fees;
 - rental fees for market spaces;
 - building or installation permit fees;
 - parking and quay occupation fees;



- municipal excise duties on polluting activities (livestock transit and grazing, quarry product transport, product collection, public road or pavement damage).
192. Local fiscal stamp sales are exclusively reserved for RLAs under applicable regulations.
193. Non-tax revenue collection follows two (2) procedures:
- normal procedure (accrued rights procedure);
 - exceptional procedure (collection via voluntary payments).
194. Tax revenues are voluntarily paid by taxpayers, following the same methods as State taxes.

i. Normal Procedure

195. The normal procedure is the mechanism whereby the Authorising Officer confirms the existence of a debt owed to the RLA. The Officer liquidates and issues a revenue order, serving as a collection title, enabling the Public Accountant to collect it. This includes issuance, liquidation of the receivable and authorisation/payment for the Officer and collection by the Public Accountant.
196. **Issuance** consists of recognising the rights in favour of the RLA, either physically or digitally.
197. **Liquidation** of the receivable entails determining the amount in figures and words.
198. **Authorisation/payment** entails issuing a revenue order by the Officer, permitting the Public Accountant to collect the receivable. The order must indicate the basis for the liquidation.
199. **Collection** involves all legal means, amicable or enforced, to obtain payment of the receivable from the debtor.

ii. Exceptional Procedure

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200. The exceptional procedure consists of collection by the Public Accountant, against issuance of a receipt, of non-tax revenues without prior intervention by the Authorising Officer.
201. The issuance of receivable titles for non-tax revenues collected through spontaneous payments shall be carried out retrospectively or for regularisation by the Authorising Officer, at the request of the RLA Public Accountant.
202. To trace exceptional non-tax revenues in its accounts, the RLA Public Accountant shall submit a request to open a dedicated account to the Director General of the Treasury, Financial and Monetary Cooperation.
203. Execution of non-tax revenues with retroactive issuance of titles shall be conducted through:
- establishment of revenue collection offices;
 - write-off of irrecoverable receivables.

b. Expenditure procedures

204. Execution of RLA expenditures shall follow either the normal procedure or the exceptional procedure.

i. Normal Procedure

205. The normal expenditure execution procedure comprises commitment, liquidation, and authorisation/payment by the Authorising Officer, as well as payment by the RLA Public Accountant.
206. Commitment of expenditure is the act by which the Authorising Officer creates or recognises, on behalf of the RLA, a legal obligation resulting in a charge—i.e., a legal commitment. It must remain within budgetary authorisations and respect the budget imputation of the expenditure: i.e., an accounting commitment.
207. Clearing verifies the existence of the debt and determines the exact amount of the expenditure.



208. Authorisation/payment is the administrative act by which the Authorising Officer instructs the RLA Public Accountant to pay the debt, in accordance with the liquidation results.

209. Payment is the act by which the RLA settles its debt.

ii. Exceptional Procedures

210. Exceptional procedures differ from the normal procedure in that commitment, liquidation, and authorisation/payment may occur simultaneously or carried out without prior authorisation/payment.

211. These procedures are designed for expenditure with particular characteristics, limited to specific cases such as fund release decisions, expenditures without prior authorisation/payment, and advance petty cash operations.

• Release of funds

212. Expenditure by fund release decision is a derogatory procedure to the normal procedure.

213. The fund release procedure is strictly prohibited, except for expenditures incompatible with the normal procedure.

214. The RLA Authorising Officer may, exceptionally, execute certain operational expenditures through the fund release procedure, in accordance with applicable regulations. These expenditures are exhaustively listed in the RLA Reference Manual.

215. The mention of the settlement clause on a fund release decision is only required when an ad hoc cashier is appointed to execute the expenditure.

216. The recipient of a fund release decision must, no later than thirty (30) days after completion of operations, submit an account of utilisation with original supporting documents. This account must be submitted to the Authorising Officer for onward transmission to the Finance Controller for clearance.

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217. For expenditures related to workshops and seminars under a fund release, the supporting documents must correspond to the various types of executed expenditures.

- **Expenditures Without Prior Authorisation/Payment**

218. Expenditures without prior authorisation/payment are executed before the issuance of the mandate. They include exclusively:

- compulsory deductions (bank charges, loan repayments);
- expenditures settled by advance cashiers.

219. These expenditures are paid through treasury advance. Any other form of treasury advance is prohibited.

- **Advance Cash Operation**

220. The advance cash operation is a derogatory budget execution procedure under which a Cashier, acting under the authority of a Public Accountant, may make disbursements of public funds without prior mandate.

221. The advance cash operation is authorised by a resolution of the deliberative body, approved by the State representative. Based on this authorisation, an act of the Authorising Officer (decision or order) establishes the advance cash operation.

222. Requests to open advance cash operations must clearly indicate the cash volume requested and the names, surnames, and registration numbers of the Authorising Officer, Cashier, and Stores Accountant.

223. The act establishing or reopening an advance cash operation must specify the purpose, types of expenditures to be executed, the annual volume, and the authorised cash amount.

224. Reopening an advance cash operation of the same nature and/or with multiple cash allocations is subject to clearance of the previous operation and/or cash allocation.



225. Advance cash operations are created to enable more flexible and prompt execution of certain recurrent or urgent expenditures. Only the following may be paid through an advance cash operation:

- minor material expenditures not suitable for the normal procedure (less than FCFA 500,000);
- bonuses for staff of public primary and nursery schools;
- expenditures for food in hospitals, schools and other social establishments;
- expenses related to inspection, assessment, control, litigation, and RLA revenue collection missions;
- expenses for Committee and Commission session allowances;
- expenses related to urgent interventions in case of disasters, calamities, abandoned corpses requiring municipal removal, or aid in cases of indigence or genuine need.

226. The number of advance cash operations per year is capped at fifteen (15) per RLA, with a maximum amount of FCFA 100,000,000 per operation.

227. Within the maximum period fixed by the constitutive act, the Cashier must submit supporting documents of expenditures and related tax withholdings to the RLA Public Accountant, who verifies, records them in a provisional account and replenishes the advance accordingly. The Public Accountant forwards the supporting documents to the Authorising Officer along with the expenditure schedule for regularisation.

228. The personal and pecuniary responsibility of the Public Accountant extends to operations performed by Cashiers under their authority, within the limits of required controls.

229. The Cashier is subject to the same fiscal obligations as the Public Accountant for non-tax revenues arising from operations executed.

230. The procedure of making funds available to Cashiers is based on the deliberation establishing the operation, the act appointing the Cashier, the



payment order signed by the Authorising Officer, the Finance Controller's Budget Visa for credit reservation and treasury availability.

231. The Cashier's account of utilisation must be cleared by the Public Accountant and, if necessary, returned to the Cashier for regularisation in case of insufficient supporting documents.
232. The supervising Public Accountant must verify Cashiers' operations and accounts on-site and on documents and is personally and peculiarly responsible for their operations, within the limits of their control. Advance cash operations must close on 31 December of the fiscal year.
233. Justification of expenditures executed via advance cash operations must comply with public contracts regulations.
234. All RLAs' advance cash operations opened in financial year 2026 must be closed no later than 31st December 2026. This closure must be documented in minutes signed by the Authorising Officer, Cashier and RLA Public Accountant and must be endorsed by the Finance Controller.

2. Phases of RLA Budget Execution

235. Execution of RLA budgets occurs in revenue and expenditure and follows two phases: administrative and accounting.

a. Revenue procedures

i. Administrative Phase

236. The administrative phase of budget execution for revenues falls under the Authorising Officer and includes:
- liquidation of revenues;
 - issuance of collection titles;
 - authorisation/payment.
237. Revenue liquidation determines the amount owed by debtors and must indicate the basis of calculation. Any error results in issuance of either a cancellation/reduction order or a supplementary order.



238. Issuance of revenue collection titles is conducted by the RLA Executive Heads.
239. Any recognised and liquidated receivable must have a collection title issued by the budget Authorising Officer.
240. Issuance of receivable titles is a priori. The RLA Authorising Officer's services identify the taxpayer, individualise the levy, assess the amount due, and perform liquidation.
241. Acts serving as collection titles are transmitted to the RLA's Public Accountant for processing and notification to debtors.
242. Revenue orders are enforceable by the issuing Authorising Officer, bearing the enforceable formula, date, signature, and notification to debtors.
243. The Finance Controller verifies the regularity of draft revenue orders issued by RLA Authorising Officer services for non-tax revenue collection and affixes the Budget Visa.
244. Claims, cancellations and proceedings related to RLA revenues follow the same applicable rules and procedures.
245. For local taxes, the tax notice constitutes the payment support and is generated automatically from State tax services' IT systems based on taxpayers' declarations.
246. Tax revenue disputes follow the procedures set out in the Fiscal Procedures Book of the General Tax Code.
247. To facilitate revenue execution, the Authorising Officer may, upon proposal from and under control of the RLA Public Accountant, designate by order Intermediate Revenue Agents (AIRs) responsible for collecting specific revenues.
248. The creation act of revenue offices defines, where applicable, their territorial competence and specifies the types of revenues to be collected.



249. The collection title summarises all liquidation elements to be paid to the competent RLA Public Accountant, depending on the nature of the levy.
250. Taxpayers must specify, in annexes to declarations or payment supports, the breakdown of dues for each beneficiary and the corresponding amount, following the model provided by the RLA.

ii. Accounting Phase

251. Forced collection of local taxes and levies shall be conducted in strict compliance with the provisions of the Fiscal Procedures Book (LPF) of the General Tax Code (CGI).
252. Prior to any forced collection measure, a formal notice equivalent to a payment order must be served to the defaulting taxpayer, granting a period of eight (08) days to settle the debt.
253. In the event of non-payment within this period, the tax administration is authorised to implement forced collection measures provided under Articles L55 and following of the LPF, including:
- seizure and sale of movable and immovable property under LPF conditions;
 - attachment orders (Avis à Tiers Détenteur, ATD) to recover debts from third parties holding sums due to the taxpayer;
 - external enforcement;
 - bank account freezes as a conservatory measure to ensure recovery;
 - administrative closure of establishments for non-compliance with tax obligations;
 - impoundment of vehicles in case of tax debts associated with their use.
254. Collection of non-tax revenues is the exclusive responsibility of the RLA Public Accountant.



255. The accounting phase of non-tax revenue execution involves the following operations:
- recognition;
 - collection;
 - recording of accounts.
256. The RLA Public Accountant is responsible, following recognition, for collecting all non-tax revenues issued by the Authorising Officer and must justify clearance of such recognition within the timeframes and forms prescribed by applicable regulations.
257. Ordinary collection procedures are amicable. Forced collection is preceded by an attempt at amicable collection, except in cases relating to the nature or contentious character of the receivable, or where immediate conservatory measures are required.
258. Any concessions or alternative collection methods not in conformity with the law are strictly prohibited and may constitute misappropriation of public funds.
259. Recovery actions may proceed subject to any granted payment suspension.
260. RLA debtors shall settle their obligations via bank transfer, electronic means, or cash at accredited banks or financial institutions, in accordance with current regulations.
261. The debtor is discharged upon presentation of a valid receipt, by invoking the benefit of prescription or by providing proof of collection by the competent services.
262. Revenue Cashiers are personally and financially responsible for their operations.
263. The supervising RLA Public Accountant must verify, on documents and on-site, the operations and accounts of Cashiers and is personally and financially liable for their operations within the scope of required control.



264. Cashiers shall remit collected revenues to the RLA Public Accountant at least every ten (10) days or when the authorised cash limit is reached, accompanied by supporting documents in accordance with the RLA documentation nomenclature.
265. Intermediate Revenue Agents must remit collected revenues daily to the Cashier under the supervision of the RLA Public Accountant.
266. By 31st December 2026 latest, all Revenue accounts must be closed. Closure shall be formalised in minutes signed by the Authorising Officer, Cashier and RLA Public Accountant, with collected cash and valuables returned to the RLA accounting office.
267. Operations executed by Revenue collectors must be reconciled by the RLA Public Accountant and integrated into the official accounts.
268. Revenue collectors are subject to controls by the RLA Public Accountant, the Specialized Finance Controller and any other controls provided under applicable regulations.

b. Expenditure

269. RLA expenditures comprise Operational Expenditures and Investment Expenditures. As with revenues, expenditure execution occurs in two phases: administrative and accounting.

i. Administrative Phase

270. The administrative phase falls under the Authorising Officer and includes:
- commitment;
 - liquidation;
 - authorisation/payment.
271. Administrative phase operations are subject to prior control by the Finance Controller and validated with the Budget Visa.
272. The RLA budget Authorising Officer may only execute an expenditure after ensuring that:



- it corresponds to the correct budget imputation and remains within the limits of voted credits;
- it can be covered by available funds;
- supporting documents are complete and comply with regulations;
- the goods or services have been provided;
- formalities required by laws and regulations have been met, including registration of purchase orders, letters of order, and contracts.

273. Any service under an Administrative Purchase Order, Letter of Order, or Contract is subject to establishment of a Reception and/or Technical Acceptance Committee.

274. The Stores Accountant is a statutory member of Reception Committees for goods and services acquired through Administrative Purchase Orders.

275. Reception Committees for any Administrative Purchase Order are composed as follows:

- President: the accredited Authorising Officer or their delegate;
- Rapporteur: the stores Accountant or a competent expert regarding technical services;
- Members: the beneficiary of works or supplies, the supplier/service provider, and the stores Accountant if not the rapporteur.

276. Technical Acceptance Committees for Letters of Order and/or Public Contracts are composed as follows:

- President: the Project Owner or their delegate;
- Rapporteur: the Contract Engineer;
- Members:
 - the signatory authority or delegate if the Project Owner is not the signatory;
 - head of the contract service;
 - project manager, if applicable;



- Stores Accounting;
- any additional expert appointed by the Project Owner;
- the supplier or service provider.

277. The MINMAP representative attends as an observer and their signature is not required on the minutes.

ii. Accounting Phase

278. Upon receipt of mandates and payment titles, the RLA Public Accountant verifies expenditure regularity in accordance with Article 22 of the General Public Accounting Regulations.

279. Payment acts may not be subordinated to any judgment on the expediency of decisions by the RLA Authorising Officer. Within seventy-two (72) hours of receipt, the Accountant must justify any suspension or refusal of payment.

280. In case of irregularities detected during expenditure control, the competent Public Accountant must reject the statement of expenditure and return it to the Authorising Officer with a motivated rejection note.

281. Correspondents must report, at least five (05) days in advance, expenditures exceeding FCFA 5,000,000 on accounts held with Treasury accounting offices.

282. RLA expenditure settlement may be by cash, transfer, cheque, or internal order, in accordance with current regulations.

283. The RLA Public Accountant must, when settling invoices or statements, verify the provider's Unique Identification Number (NIU) and tax compliance through the Tax Compliance Certificate (ACF), and apply withholding for applicable taxes.

284. Withholdings made during mandate settlement must be remitted within the deadlines set by regulations.

285. Taxes withheld at source must be declared and paid to the relevant Tax Office no later than the fifteenth (15th) day of the following month.

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286. Withholdings on salaries, as well as employer contributions, must be remitted no later than the fifteenth (15th) of the month following collection.
287. Failure to remit within prescribed deadlines incurs a non-reducible penalty as follows:
- 0 – 5,000,000: FCFA 500,000;
 - 5,000,001 – 25,000,000: FCFA 2,000,000;
 - 25,000,001 – 50,000,000: FCFA 5,000,000;
 - over 50,000,000: FCFA 10,000,000.
288. Despite motivated rejections, the Authorising Officer may order payment in writing. The Accountant executes and attaches the original requisition with a copy of the rejection note and reports to the Minister of Finance.
289. The Public Accountant may refuse requisition in cases of:
- credit unavailability;
 - lack of proof of service, except for advances and subsidies;
 - non-liberatory payment;
 - missing Budget Visa when required;
 - irregular contractor tax file, including absence of NIU and/or ACF.
290. When the Accountant executes payment upon requisition, the Authorising Officer assumes responsibility.
291. After verification, the Public Accountant affixes stamps marked “ACCEPTED FOR CHARGE” and “OK TO PAY” on the payment mandate and records the entries in the accounting sheet, the General Journal, and the Ledger.
292. Payment is the act by which the RLA settles its debt.
293. The Public Accountant executes the actual payment of the debts to the duly identified third party.



294. No payment shall be made without required Visas on expenditure bundles and supporting tax documents.
295. Expenditures committed, liquidated, and authorised by 31st December 2026 may be settled by the Public Accountant during the complementary period from 1st–31st January 2027, exclusively for internal transfers.
296. It is strictly prohibited for RLA Executive Heads to assign retired personnel or those without formal work contract to missions.

B. Other Execution Modalities

1. Operational Expenditures of RLAs

297. Operational expenditures enable RLAs to meet recurring obligations and are non-capital in nature.
298. Mandatory operational expenditures include:
- salaries and wages;
 - allowances and other benefits provided by law;
 - social contributions;
 - taxes and levies to be remitted;
 - unavoidable service operation costs;
 - debts;
 - contributions to support organisations as legally required;
 - execution of enforceable court decisions;
 - contributions to associations or unions to which the RLA belongs;
 - maintenance of roads, public lighting, health facilities, schools, and other infrastructure;
 - counterpart fund expenditures;
 - transfer payments.
299. The General Operational Grant allocated to Sub-Municipalities constitutes a mandatory expenditure for Urban Communities and must be systematically



transferred at the end of each quarter in accordance with Decree n°00011/A/MINDDEVEL of 16 February 2021, as amended by Decree n°000130/A/MINDDEVEL of 16 June 2022.

300. Allocation of the General Operational Grant by the Urban Community does not require submission of an expenditure report by the Sub-Municipality.
301. For waste collection and treatment expenditures, RLAs must strictly comply with current regulations, particularly Decree n°2023/04186/PM of 24 July 2023, which governs collection, centralisation, allocation, and remittance of special excise duties for financing waste management.
302. Contracting with a company for waste collection, transport, and treatment is subject to the Minister of Finance's budget sustainability review.
303. Allocation of operational grants to Regions shall be made by semi-annual mandates from the Ministry of Finance.

2. Operating Expenditures Prohibited for RLAs

304. Prohibited expenditures are those explicitly forbidden by the laws and regulations in force. These include:
- loans granted by a RLA to a private individual;
 - subsidies to undeclared associations and other non-authorised entities;
 - subsidies to religious associations and congregations;
 - subsidies to political parties.

3. Investment Expenditures of RLAs

305. Investment expenditures are those that facilitate the realisation of facilities, buildings, infrastructure, and the acquisition of equipment related to these works in the economic, social, health, educational, cultural, and sporting sectors. They impact the RLAs assets.
306. Investment expenditures include, in particular:



- construction and equipment of markets, bus stations, and slaughter houses;
- construction of crossing structures;
- improvement of environmental quality, access to drinking water, and management of natural resources;
- implementation of land development and reforestation projects;
- creation of municipal roads, as well as rehabilitation of divisional and regional roads;
- development of public lighting and electrification in needy areas;
- creation of unclassified communal roads;
- construction and equipment of healthcare facilities;
- construction and equipment of educational establishments;
- construction and equipment of training and socio-cultural centres at communal and regional levels;
- development of sports and socio-educational infrastructure at regional or local levels;
- acquisition of equipment for the improvement of basic local services;
- implementation of investment programmes and projects adopted by the deliberative body.

307. The investment expenditures of Regional and Local Authorities (RLAs) shall be executed in accordance with the public contracts procedures prescribed by the applicable regulations (Contracts, Purchase Orders, Letters of Order, and Public Tenders).

308. Notwithstanding the foregoing, certain RLA projects may be executed in-house. In-house execution refers to the process by which a RLA elects to carry out, either wholly or partially, works using its own equipment and personnel.

309. Works eligible for in-house execution include: construction, reconstruction, demolition, major repairs, and renovation of any building or structure,



including site preparation, earthworks, equipment installation, decoration, and finishing works.

310. The execution of projects in-house is subject to prior authorisation from the Minister responsible for Public Contracts. RLAs' Authorising Officers must submit the corresponding authorisation requests before the budget commitment cut-off date.
311. In all circumstances, in-house execution must comply with principles of transparency and budgetary integrity, including adherence to statutory ceilings, rigorous monitoring of budgetary and accounting operations, compliance with documentation standards, and safeguarding of funds.
312. Investment credits transferred to RLAs are executed on an authorisation-equals-commitment basis (AE=CP). Consequently, unutilised credits, within the limits of the budgetary calendar, shall be deemed lapsed and cannot be carried forward.
313. State resources allocated in the Public Investment Budget (PIB) of the ministry responsible for RLAs for the 2026 fiscal year are assigned to the three hundred and sixty (360) councils, fourteen (14) urban communities, and ten (10) regions. These resources are intended for the execution of mature, multi-sector projects that comply with established planning instruments.
314. State resources recorded in the Public Investment Budgets of other ministries that have delegated competencies to RLAs are intended for the implementation of mature, sector-specific projects derived from the planning instruments within the jurisdiction of each RLA.
315. In exercising delegated competencies, RLAs must ensure that project implementation complies with the standards, programmes and technical specifications established by the relevant administrations, and must prepare standard tender documents, model plans and updated cost estimates.



V. Monitoring, Evaluation, Control, and Reporting of RLA Budgets

A. Monitoring and Evaluation

316. In the context of performance monitoring, the Executive body shall regularly conduct strategic and operational management dialogues. These forums provide a platform for consultation and discussion on resource allocation and objectives between the Head of the Executive and all officials responsible for implementing RLA activities.
317. To ensure effective support and capacity-building, RLAs shall be subject to regular monitoring of their budgetary, financial, and accounting activities by the competent State services.
318. Specialised and Divisional Finance Controllers shall transmit, on a quarterly basis, all information on budget execution at the RLA level to the regional Finance Controllers, thereby facilitating comprehensive accounting of authorisations and payments. These data shall be submitted to the Ministry of Finance (Directorate General of Budget).
319. Monitoring of the physical and financial execution of public investment projects funded through transfers to councils shall be carried out within the framework of the Divisional Committee, pursuant to Decree No. 085/PM of 10 June 2025 establishing the organisation and functioning of committees for monitoring and evaluating public investment execution.
320. Mayors and City Mayors, where applicable, are required to participate in the Divisional Committee's activities.
321. The report resulting from the Committee's work shall be submitted to the Regional PIB Monitoring Committee by its Chairperson.
322. At the end of each month, the territorially competent Finance Controller shall verify and authenticate the information contained in the budgetary reporting forms, and transmit them as follows:
- Reporting forms maintained by the RLAs' Specialised Finance Controllers (or Municipal Treasurers acting as Finance Controllers for



RLAs) shall be transmitted to the relevant Divisional Finance Controllers within five (5) days of month-end;

- Verification, authentication, validation, and synthesis of the information shall be carried out by Divisional and Regional Specialised Finance Controllers for submission to the relevant Regional Finance Controllers within ten (10) days after the end of each month;
- Centralisation and consolidation of information through the IT system shall be performed by the Regional Finance Controllers and submitted to the Directorate General of Budget no later than fifteen (15) days after the end of each month.

323. The RLA budgetary accounting system aims to record all revenue and expenditure operations. It enables tracking of liquidations, commitments, receipts and amounts receivable for revenues, as well as commitments, liquidations, authorisations/payments, balance to be paid in terms of other expenditure.

B. Performance Management

324. Law No. 2019/024 of 24th December 2019 establishing the General Code of RLAs designates the programme as the framework for performance management within a RLA.

325. A programme groups local public policies or segments of public policy, associated with specific objectives defined in the public interest, as well as expected results subject to evaluation.

326. RLA budgets are prepared and executed through four (4) programmes, three (3) operational and one (1) support, in accordance with Order No. 000062/A/MINDDEVEL of 18th April 2022 establishing the programme nomenclature applicable to RLAs.

327. The Head of the RLA Executive is the primary actor in the performance management of all RLA programmes. Accordingly, he/she shall implement



actions and activities in line with the programme nomenclature established by regulation.

328. Programme managers shall be appointed by the Head of the RLA Executive. The appointment decision shall specify the terms under which ordaining powers are delegated. This decision shall be communicated for information to the State Representative, the relevant auditing jurisdiction, the Minister in charge of RLAs and the Minister of Finance no later than 31st January 2026.
329. Programme managers shall establish a performance monitoring system for their programmes and ensure compliance with internal control and management control mechanisms.
330. To ensure effective performance management, programme managers must prepare or update their programme management protocol, following validation of the RLA's management charter, no later than 28 February 2026. This protocol shall serve as the basis for quarterly management dialogue sessions, to be held no later than twenty (20) days after the end of each quarter.
331. Programme managers shall organise quarterly management dialogues to report on the level of achievement of programme objectives. They shall submit annual performance reports for the 2025 financial year no later than 30th April 2026.
332. The Head of the Executive shall submit the annual performance report to the Ministers responsible for Finance and for Local Government no later than 31st May 2026.
333. The Head of the Executive shall prepare or update, in consultation with the Management Controller, the management charter no later than 31st January 2026.
334. The Head of the Executive is required to convene a management dialogue session every semester. This session shall bring together all actors involved in achieving the RLA's objectives, including:



- Programme Managers;
- Management Controller(s);
- Heads of Local Public Establishments contributing to strategic objectives, where applicable;
- Specialised Finance Controller attached to the RLA;
- Public Accountant attached to the RLA.

C. Budget Execution Control

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

1. Judicial Control

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

337. The Audit Bench oversees the legality and budgetary compliance of all RLA revenue and expenditure operations. It identifies any irregularities and management faults committed by Authorising Officers and Public Accountants of RLAs and, where applicable, determines the amount of resulting financial loss.

2. Administrative Control

338. Administrative control includes:

- oversight exercised by State institutions and control bodies;
- financial and accounting control as defined under the State and Other Public Entities Financial Regime;
- internal audits conducted by the RLA's Executive;
- regularity and performance control over RLAs and Local Public Establishments, as well as private entities receiving subsidies, guarantees, or endorsements are conducted by specialised State services in accordance with laws and regulations in force.



3. Internal Control

339. During the examination of the draft budget or the administrative account of RLA, the Deliberative Body reviews the budgets, programmes, and related projects.
340. Audits may be conducted at the request of the State Representative, the Deliberative Body, or the concerned RLA Executive.
341. Audits are intended to promptly identify deviations from standards or breaches of legal compliance, effectiveness, efficiency, and resource management. They may propose, where necessary, corrective measures.
342. The Head of the RLA Executive is responsible for establishing a budgetary and accounting internal control system to ensure the legality and security of credit usage, as well as the efficiency, effectiveness, and economy of expenditure management. This control aims to prevent budgetary and accounting risks.

D. Budget Execution Reporting

1. Budgetary Accounting

343. The Finance Controller must produce and submit to the Minister of Finance (Directorate General of Budget) a quarterly and annual budget execution report, no later than forty-five (45) days after the end of the quarter and financial year, respectively.
344. At the end of the fiscal year, each Authorising Officer of the RLA must submit to the Ministers responsible for decentralisation, finance, and public investment a report on the physical and financial execution of projects included in the RLA's budget.
345. RLA budgetary accounting is recorded administratively by the Authorising Officer and, for accounting purposes, by the RLA Public Accountant.
346. RLA budgetary accounting operations are formalised through the preparation of an administrative account, drawn up annually by the RLA Authorising Officer.



347. The administrative account is signed by the Authorising Officer, who approves the amounts of payment orders and revenues recorded by the RLA Public Accountant. It is accompanied by detailed statements of revenue and expenditure development prepared by the Public Accountant.
348. For accountability purposes, RLA Authorising Officers must pay particular attention to the organisation and preservation of administrative and financial documents.
349. The administrative account for 2026 financial year must be adopted by the Deliberative Body no later than 31st March 2027 and approved no later than 30th April 2027.
350. A copy of the approved administrative account shall be transmitted, under the supervision of the Head of the concerned RLA Executive, to the Ministries responsible for decentralisation and finance, as well as to the Audit Bench, within thirty (30) days of approval.

2. General Accounting of RLAs

351. The purpose of the general accountant is to provide a true and fair view of the financial position and assets and liabilities of each RLA. It is based on the recording of rights and obligations, which makes it possible to monitor changes in the local authority's assets. This orientation towards the sincerity, regularity and faithfulness of the accounts, complies with the International Principles of public accounting and guarantees transparency in the management of public resources.
352. The RLA Public Accountant must provide the Authorising Officer weekly with the treasury status and monthly with the balance sheet.
353. The Public Accountant must produce an annual cash plan consistent with the Authorising Officer's commitment plan, to be updated monthly.
354. The Public Accountant assigned to the RLA latest, by the 5th of each month must submit the following periodic reports to the Superior Accountant (TPG) for processing and centralisation:



- general trial balance;
- internal control minutes;
- monthly revenue and expenditure certificates;
- monthly bank account statements;
- monthly bank reconciliations (Bank, Postal Accounts, Treasury);
- monthly budget execution report (revenue and expenditure);
- monthly financial debt report;
- monthly report on inactive assets.

355. The Public Accountant shall transmit monthly summary reports (balance sheets, internal control minutes, reconciliation statements, accounts payable/receivable) to the DGTCFM for processing and consolidation.
356. The Centralising Accountant shall notify Public Accountants attached to RLAs of the technical analysis sheets derived from the periodic reports.
357. Failure to comply with the obligations to produce and transmit periodic statements of expenditure will result in the suspension of the issuance of payment orders by the attached Senior Accounting Officer. The aim of this measure is to make Public Accountants more accountable and to ensure discipline in Accounting Management.
358. In case of appointment or transfer the Public Accountant placed at the head of the RLA must produce a Management Account covering his period of activity. This provision ensures the continuity and traceability of accounting management, while facilitating a posteriori control by the competent court.
359. The management account is a summary document presented at fiscal year-end by each RLA Public Accountant and submitted to the Audit Bench, accompanied by supporting documents and in accordance with applicable regulations.



360. The numerical management account produced by the RLA Public Accountant shall be transmitted to the Ministry of Finance (DGB, DGTCFM) after adoption by the Deliberative Body.
361. The management account must always be produced by the Public Accountant. In case of default, a replacement accountant may be appointed ex officio by the Minister of Finance.
362. Municipal or Regional Treasurers must produce a numerical management account for the 2025 financial year. This account shall be submitted to the Deliberative Body no later than 31st March 2026 and transmitted to the Audit Bench no later than 31st May 2026.
363. The 2025 management account shall be retained at the RLA accounting office until transmitted to the Audit Bench.
364. Treasurers of RLAs must transmit their Annual and Monthly Cash Plans, as well as the Treasury Committee report, to their Superior Accountant for centralisation and submission to the DGTCFM (Treasury Directorate) for integration into the State Cash Plan.
365. No later than 31st December 2026, the RLA Public Accountant shall submit all withdrawal and/or transfer orders, specifically regarding grants and transferred credits, to the Superior Accountant.
366. For consolidated financial statement preparation, RLA Authorising Officers and Public Accountants shall install, network, and use the "SIM-ba" software.
367. Municipal and Regional Treasurer maintain asset-based accounting to monitor the RLA's assets and financial situation.
368. During the financial year, the RLA Public Accountant integrates assets and liabilities recorded and valued by the team appointed by the Authorising Officer to establish the opening balance sheet.
369. In addition to the management account, the RLA Public Accountant shall produce financial statements including the balance sheet or net position



statement, income statement, cash flow statement, and annexed schedules. These shall be certified by accounting firms accredited by the Audit Bench.

370. The list of supporting documents for revenue and expenditure operations shall be drawn up in accordance with the prescribed classification.
371. In case of loss, destruction, or theft of supporting documents submitted to the RLA Public Accountant, the Minister of Finance may authorise replacements in duplicate, in agreement with the Authorising Officer's services.
372. To ensure that expenditure on transferred credits is accounted for and to strengthen local accountability, these credits are assigned to Public Accountants placed with Regions and Councils
373. This system ensures control over expenditure regularity at the level of RLA accountants, as well as the preservation of supporting documents for management account production.
374. The Treasury Paymasters General, non-assigning Superior Accountants, are responsible for controlling the accounting of spending authorisations and the payment process.
375. The RLA Public Accountant shall ensure systematic processing of tax notices issued by the Local Tax Centre in the « Sim_ba » software, and Individuals through the TRESOR PAY platform.
376. The RLA's Public Accountant shall ensure consistency between TRESOR PAY data, processed transactions and credit movements in their postal accounts (CCP), with end-of-period reconciliations justifying any discrepancies. A reconciliation statement setting out any discrepancy must be produced periodically on the initiative of the Public Accountant and signed by the parties involved.
377. RLAs shall prepare a consolidated annual budget execution report in three (3) copies by 31st March. This report shall be submitted to the Ministries



responsible for decentralisation, finance and public investment under the supervision of the State Representative.

378. The report referred to above shall be published on the RLA's website and where possible, by any other means accessible to the public.

VI. Miscellaneous and Final Provisions

379. Official missions abroad undertaken by the Heads and members of Regional and Municipal Executives, as well as members of Regional Offices, are subject to the prior obtention of a national exit authorisation, issued by the Minister responsible for decentralisation. The costs of such missions shall be borne by the concerned RLA at the applicable regulatory rate.

380. Travel undertaken for personal purposes by the Heads and members of Regional and Municipal Executives, as well as members of Regional Offices, shall be borne entirely by the individuals concerned.

381. All actors and participants in the RLA budget execution chain must strictly observe the provisions of this Circular Letter to ensure the harmonious execution of RLAs budgets.

Yaounde, the **31 DEC 2025**

Copies:

- MINDDEVEL;
- MINEPAT;
- MINMAP.

The Minister of Finance,

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Louis Paul MOTAZE